

# 2005 COMPREHENSIVE PROBLEMS AND EXERCISES WORKBOOK



## FOR USE IN IRS VOLUNTEER RETURN PREPARATION PROGRAMS

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)
- Military Volunteer Income Tax Assistance (M-VITA)
- Volunteer Embassy and Consulate Tax Assistance (VECTA)

For the most up-to-date tax products and information visit [www.irs.gov](http://www.irs.gov).

### **Pending Legislation**

At the time this publication went to print, legislation providing relief for persons impacted by recent natural disasters was in the process of being passed and implemented. The training material includes draft tax forms that did not take the proposed legislation into account. Therefore, the legislation will cause various forms, tables, and worksheets to change. Additional guidance will be issued in the form of a supplement.

## *The IRS Mission*

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.



TaxWise® is a copyrighted software program owned by Universal Tax Systems, Inc.® (UTS). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of UTS. The screen shots used in this publication—or any other screen shots from TaxWise or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Education and Product Development.

### **Confidentiality Statement:**

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

# TABLE OF CONTENTS

|  |          |            |
|--|----------|------------|
| <b>Introduction .....</b>                    | <b>1</b> |            |
| <b>Manual Preparation Instructions.....</b>  | <b>1</b> |            |
| <b>Integrated Training Instructions.....</b> | <b>2</b> |            |
| <br><b>Basic Course</b>                      |          |            |
| Comprehensive Problem A—Davidson .....       | CPE B-1  |            |
| Student Exercise 1—Madison .....             | CPE B-21 |            |
| Student Exercise 2—Hood .....                | CPE B-25 |            |
| Student Exercise 3—Denison .....             | CPE B-28 |            |
| Student Exercise 4—Chapman .....             | CPE B-32 |            |
| <br><b>Intermediate Course</b>               |          |            |
| Comprehensive Problem B—Yale.....            | CPE I-1  |            |
| Student Exercise 5—Morehouse .....           | CPE I-27 |            |
| Student Exercise 6—Rice.....                 | CPE I-32 |            |
| Student Exercise 7—Howard .....              | CPE I-36 |            |
| Student Exercise 8—Austin .....              | CPE I-41 |            |
| <br><b>Advanced Course</b>                   |          |            |
| Comprehensive Problem C—Dalhart.....         | CPE A-1  |            |
| Student Exercise 9—McCook .....              | CPE A-25 |            |
| Student Exercise 10—Reed .....               | CPE A-31 |            |
| Student Exercise 11—Rosemont .....           | CPE A-36 |            |
| Student Exercise 12—Sterling .....           | CPE A-41 |            |
| Supplemental Exercises.....                  | CPE A-47 |            |
| <br><b>Military/International Course</b>     |          |            |
| Comprehensive Problem D—Sierra .....         | CPE M-1  |            |
| Student Exercise 13—Dayton.....              | CPE M-19 |            |
| Student Exercise 14—Dayton.....              | CPE M-22 |            |
| <br><b>Appendix A—EIC Table .....</b>        |          | <b>A-1</b> |
| <b>Appendix B—Tax Table .....</b>            |          | <b>B-2</b> |



# ***COMPREHENSIVE TRAINING PROBLEMS AND EXERCISES WORKBOOK***

In this workbook, you will complete tax returns for common scenarios often encountered at volunteer assistance sites. This will be valuable practice as you prepare to help taxpayers.

The returns for these scenarios can be prepared manually or with the use of tax preparation software. The taxpayer information for the scenarios is presented in the same format that you may receive the information from the taxpayer, i.e. form 13614 (Interview and Intake Sheet), Social Security cards (facsimile), information documents (Forms W-2, Forms 1099, etc.).

Form 13614, Interview and Intake Sheet, is presented from the taxpayer's viewpoint. Always review the form with the taxpayer(s) to make sure the taxpayer(s) understood and answered all of the questions and that the information is accurate.

## **Manual Preparation Instructions**

For practice in the manual preparation of tax returns, you may complete the Comprehensive Training Problem for the course for which you would like to certify. Blank draft 2005 tax forms are provided for each comprehensive problem.

- Basic Course completes Comprehensive Problem A.
- Intermediate Course completes Comprehensive Problem B.
- Advanced Course completes Comprehensive Problem C.
- Military/International Course completes the Comprehensive Problems C and D.

The accompanying Student Exercises are optional. Therefore the manual preparer may complete them at their or the instructor's discretion. (You will need to obtain the necessary forms.)

## Integrated Training Instructions

Integrated training combines tax law training with tax preparation software training. The goal is to have a certified volunteer in less time than teaching tax law and tax software separately. This training approach is also divided by the course for which you would like to certify:

- Basic Course completes Comprehensive Problem A and Student Exercises 1 through 4.
- Intermediate Course completes Comprehensive Problem B and Student Exercises 5 through 8. (Student Exercises 1 through 4 may be covered at the instructor's discretion).
- Advanced Course completes Comprehensive Problem C and Student Exercises 9 through 12. (The Advanced Course covers all tax issues; therefore, Student Exercises 1 through 8 may be covered at the instructor's discretion).
- Military/International Course completes Comprehensive Problems C and D and Student Exercises 9 through 14. (Student Exercises 1 through 8 may be covered at the instructor's discretion).

## Overview

The suggested approach to integrated training is to introduce a segment of tax law (with views and examples from the actual software as well as the paper forms) followed by software navigation and implementation of that tax law using tax software. At appropriate times, students are provided the opportunity to work exercises on their own to reinforce what they have just learned. This process is continued until all of the tax law is covered.

## Exercises

There are three types of exercises in this approach:

- 1. Comprehensive Problems:** There is one comprehensive problem you and your instructor will work together. As the instructor works the exercise, the instructor's tax screen is displayed so you can emulate the instructor's entries. This part of the training should focus on an interactive approach—ask questions and show the results of entries in the application.

The Comprehensive Training Problem for each Course level will cover course material applicable to that level.

After you and the instructor together complete a section of the comprehensive problem, the correct Federal Tax Liability is listed. You can compare this tax liability with the number in the top left-hand corner of the TaxWise® screen or select F7 and compare it to the Refund Due line. If the two numbers agree, there is a high probability you have properly entered the information. If not, the instructor can work with you to correct the entry before proceeding to the next section.

- 2. Individual Exercises:** Individual exercises are provided for you to work independently. These exercises are designed to allow you to practice what you have learned in the comprehensive exercise.
- 3. Supplemental Exercises (Advanced Only):** References to supplemental exercises indicate you will return to a previously completed individual exercise. The supplemental exercises provide additional information for you to input into the software. These supplemental exercises follow the delivery of the related tax law.

## Process

For each Course level, tax law is presented beginning with the data collected for the TaxWise® Main Information Sheet and then in the order it appears on IRS Form 1040. The modules and their associated Publication 678 lessons are:

### Basic Course

- |          |  |
|----------|--|
| Module 1 | Lesson 1, Getting Started  |
|          | Lesson 2, Filing Status and Filing Requirements  |
| Module 2 | Lesson 3, Income (Wages, Interest, Dividends, Unemployment Compensation, and Gambling) |
| Module 3 | Lesson 4, Deductions and Tax Computations  |
| Module 4 | Lesson 7, Child and Dependent Care Credit  |
|          | Lesson 8, Education Credit   |
|          | Lesson 9, Miscellaneous Credits  |
| Module 5 | Lesson 6, Child Tax Credit   |
|          | Lesson 5, Earned Income Credit   |
| Module 6 | Lesson 14, Finishing the Return  |

### Intermediate Course

- |          |  |
|----------|--|
| Module 1 | Lesson 1, Getting Started  |
|          | Lesson 2, Filing Status and Filing Requirements  |
| Module 2 | Lesson 3, Income (Wages, Interest, Dividends, Unemployment Compensation, Gambling, State and Local Tax Refunds, Early Distributions, Alimony, and Schedule C-EZ) |
| Module 3 | Lesson 11, Pensions—IRA Distribution, Pensions and Annuities (taxable amount determined), Social Security  |
| Module 4 | Lesson 10, Adjustments   |
|          | Lesson 4, Deductions and Tax Computations  |
|          | Lesson 5, Earned Income Credit   |
| Module 5 | Lesson 6, Child Tax Credit   |
|          | Lesson 7, Child and Dependent Care Credit  |

|          |                                 |
|----------|---------------------------------|
|          | Lesson 8, Education Credit      |
|          | Lesson 9, Miscellaneous Credits |
| Module 6 | Lesson 14, Finishing the Return |

### **Advanced and Military/International Courses**

|           |  |
|-----------|--|
| Module 1  | Lesson 1, Getting Started                                      |
|           | Lesson 2, Filing Status and Filing Requirements                |
| Module 2  | Lesson 3, Income (Wages, Interest, & Dividends)                |
| Module 3  | Lesson 3, Income (Taxable Refund, Alimony and Business Income) |
| Module 4  | Lesson 12, Sale of Stock                                       |
|           | Lesson 13, Sale of Home  |
| Module 5  | Lesson 3, Income (Unemployment Compensation and Other Income)  |
|           | Lesson 11, IRA Deductions, Pensions and Social Annuities       |
| Module 6  | Lesson 10, Adjustments   |
| Module 7  | Lesson 4, Deductions and Tax Computation                       |
| Module 8  | Lesson 9, Miscellaneous Credits                                |
|           | Lesson 7, Credit for Child and Dependent Care Expenses         |
|           | Lesson 8, Education Credits                                    |
|           | Lesson 6, Child Tax Credit                                     |
| Module 9  | Lesson 5, Earned Income Credit                                 |
| Module 10 | Lesson 14, Finishing the Return                                |
|           | Lesson 6, Additional Child Tax Credit                          |

### **Directions:**

The exercises are designed to be completed by you at appropriate times during the lessons.

- The 2004 exercise answers were derived using TaxWise® 2004 (TW04). Because this publication goes to print long before TaxWise® 2005 (TW05) is released and because tax law changes have not been finalized, the answers for 2005 are estimates based on the best information available at the time of publication.
- If TaxWise® 2004 is used, reduce all year values by one year or as noted in the exercise. For example, Comprehensive Problem C, Line 10, states John and Jane itemized deductions in 2004. If you are using TaxWise® 2004 software, change the year to 2003.
- All of the tax forms are drafts for 2005. If TaxWise® 2004 is used, assume the forms are for 2004.



- Use the “Training” User Name when completing these exercises to assure that practice returns are not included in the TaxWise® return database. This user name requires all social security numbers and EINs begin with three unique numbers followed by the EFIN. **The six Xs shown on documents represent your EFIN.**
- It is recommended that identical “Tax form Defaults” be established on all training computers.
- For entering telephone numbers, enter your telephone number or use 200 as the area code plus any other numbers.
- If your state has an income tax, enter your state abbreviation. If your state has no income tax, check the box indicating no state return is being prepared. **Replace the “YS” in the state fields with your state abbreviation.**
- If an automatic debit withdrawal is requested for tax due, the Payment Date must be later than the current date.
- None of the taxpayers excluded any Puerto Rico income from their tax return.
- None of the taxpayers had an interest in or a signature or other authority over a financial account in a foreign country. None of the taxpayers received a distribution from, or were grantors of, or transferors to a foreign trust. This is information needed to complete the Schedule B for interest income.
- For C-EZ forms, assume the business vehicle was placed in service on January 1 of the tax year and is available for use during off-duty hours. Other mileage was 10,000 miles and the taxpayer has written records. The taxpayer has another vehicle available for personal use.
- In those exercises that request Self Select PINS be used, the return may not qualify. To ensure the return qualifies to be signed by a PIN do not enter the PIN data until all other tax data has been entered, then return to the Main Information Sheet and check under the “Self Select and Practitioner PIN” section. If the return qualifies, fill in the necessary information. If the return does not qualify, Form 8453 must be used.
- Each exercise is to be completed to the point of obtaining the correct AGI, Taxable Income and refund/due amount and achieving “Return is eligible for electronic filing” when running the diagnostic checks.

## STUDENT NOTES

## Basic Problem

|  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|--|--|---|--|---|----|----------------------------------|-------|--|----------|--|--|-------------------------------|--|---|--|---|--|---|--|---|--|---|--|
| Form <b>13614</b><br>(Rev. 11-2005)  |  | <b>INTERVIEW AND INTAKE SHEET</b>   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614. |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>You will need:</b>  |  | <input checked="" type="checkbox"/> Valid Picture I.D.<br><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br><input checked="" type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit |  |   |    |                                  |       | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br><input checked="" type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b> |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Your First Name  |  | John  |  | M.I.  | Q. | Last Name                        |       | Davidson   |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Spouse's First Name  |  | Jane  |  | M.I.  | D. | Spouse's Last Name, if different |       | Smith  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Address  |  | 1067 Post Street  |  | City  |    | Your City                        | State | Your St  | Zip Code | Your Zip                                     |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Telephone Number: Daytime  |  | Your Telephone Number   |  | Evening   |    |                                  |       | Cell   |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Your Date of Birth (mm/dd/yyyy)  |  | 07 / 28 / 1955  |  | Spouse's Date of Birth (mm/dd/yyyy)   |    |                                  |       | 01 / 16 / 1956   |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Critical Data</b>   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse   |  |   |  | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   |  |   |  | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                       |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |   |  | If yes, date spouse died (mm/dd/yyyy)   |    |                                  |       | / /  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Family and Dependent Information</b>  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| First Name   |  | Last Name   |  | Date of Birth (mm/dd/yyyy)  |    | Relationship to you              |       | Months in home, *see Special Rules below   |          | US Citizen, Resident of US, Canada or Mexico |  | Did person file joint return? |  | Is child a full-time student or permanently and totally disabled? |  | Did child provide more than 50% of their own support? |  | Did you provide more than 50% of their support? |  | Did the person have Gross Income of \$3200 or more? |  | Is person qualifying child of another person? |  |
| Mary   |  | Davidson  |  | 03/13/1983  |    | daughter                         |       | 12   |          | U.S.   |  | no                            |  | yes   |  | no  |  | yes   |  | no  |  | no  |  |
| Ashley   |  | Taylor  |  | 05/08/1995  |    | grandchild                       |       | 12   |          | U.S.   |  | no                            |  | yes   |  | no  |  | yes   |  | no  |  | no  |  |
|  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b>   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| • Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| • Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| • Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |  |   |    |                                  |       |  |          |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Form <b>13614</b> (Rev. 11-2005)   |  |   |  |   |    |                                  |       | Catalog Number 38836A  |          |  |  |                               |  |   |  | Department of the Treasury — Internal Revenue Service |  |   |  |   |  |   |  |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |
| Receive unemployment payments? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature John Q. Davidson \s

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Mary Davidson is a junior at a local community college. The granddaughter, Ashley Taylor, lives with them full time. John and Jane indicated they paid for day care for Ashley while they both worked.*
- John and Jane are full time residents of your state and they want to file a state return. John works as a clerk and Jane is a school teacher. John wants to give to the Presidential Election Campaign Fund but Jane does not.*
- If they have a refund, they want half of the refund applied to next years taxes and the other half deposited directly into their checking account. If they owe money, they want direct debit of any amount taken from their checking account. They show you a personal check.*
- John provides tax documents and tax information.*

## SOCIAL SECURITY

012-XX-XXXX

This number has been established for  
John Q. Davidson

## SOCIAL SECURITY

013-XX-XXXX

This number has been established for  
Jane D. Smith

## SOCIAL SECURITY

017-XX-XXXX

This number has been established for  
Mary Davidson

## SOCIAL SECURITY

018-XX-XXXX

This number has been established for  
Ashley Taylor

|   |  |                      |
|---|--|----------------------|
| John Q. Davidson<br>1067 Post Street<br>Your City, State, and Zip |  | 1234<br>15-000000000 |
| PAY TO THE<br>ORDER OF  |  | 20                   |
|   |  | \$                   |
|   |  | DOLLARS              |
| ANYPLACE BANK<br>Anyplace, NY 10000                               |  |                      |
| For   |  |                      |
| : 062005690   : 00578965542 1234                                  |  |                      |

## Line 7 – Wages

|   |  |  |  |  |  |
|---|--|--|--|--|--|
| <b>a</b> Control number   |  | 22222  |  | OMB No. 1545-0008                                |  |
| <b>b</b> Employer identification number (EIN)<br>01-1XXXXXX   |  | <b>1</b> Wages, tips, other compensation<br>8,134.00   |  | <b>2</b> Federal income tax withheld<br>1,176.00 |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Martin Petroleum<br>549 Baylor Street<br>Wilmington DE 19850                         |  | <b>3</b> Social security wages<br>9,063.63   |  | <b>4</b> Social security tax withheld<br>562.33  |  |
|   |  | <b>5</b> Medicare wages and tips<br>9,063.63   |  | <b>6</b> Medicare tax withheld<br>130.77         |  |
|   |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips                          |  |
| <b>d</b> Employee's social security number<br>012-XX-XXXX   |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits                |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>John Q. Davidson<br>1067 Post Street<br>Your City, State, and Zip Code |  | <b>11</b> Nonqualified plans   |  | <b>12a</b><br>D      930.25                      |  |
|   |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>                                       |  |
|   |  | <b>14</b> Other  |  | <b>12c</b>                                       |  |
|   |  |  |  | <b>12d</b>                                       |  |
| <b>f</b> Employee's address and ZIP code  |  |  |  |  |  |
| <b>15</b> State      Employer's state ID number<br>YS      123-0987   |  | <b>16</b> State wages, tips, etc.<br>8,134.00  |  | <b>17</b> State income tax<br>844.00             |  |
|   |  |  |  | <b>18</b> Local wages, tips, etc.                |  |
|   |  |  |  | <b>19</b> Local income tax                       |  |
|   |  |  |  | <b>20</b> Locality name                          |  |

**Form W-2 Wage and Tax Statement**      **2005**      Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

|  |  |  |  |   |  |
|--|--|--|--|---|--|
| <b>a</b> Control number  |  | 22222  |  | OMB No. 1545-0008                               |  |
| <b>b</b> Employer identification number (EIN)<br>04-1XXXXXX  |  | <b>1</b> Wages, tips, other compensation<br>10,817.00  |  | <b>2</b> Federal income tax withheld<br>987.00  |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Jackson School District<br>12210 Coker Road<br>Greensboro, NC 27401                 |  | <b>3</b> Social security wages<br>10,817.00  |  | <b>4</b> Social security tax withheld<br>670.55 |  |
|  |  | <b>5</b> Medicare wages and tips<br>10,817.00  |  | <b>6</b> Medicare tax withheld<br>157.45        |  |
|  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips                         |  |
| <b>d</b> Employee's social security number<br>013-XX-XXXX  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits               |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>Jane D. Smith<br>130 Kilgore Avenue<br>Your City, State, and Zip Code |  | <b>11</b> Nonqualified plans   |  | <b>12a</b>                                      |  |
|  |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>                                      |  |
|  |  | <b>14</b> Other  |  | <b>12c</b>                                      |  |
|  |  |  |  | <b>12d</b>                                      |  |
| <b>f</b> Employee's address and ZIP code   |  |  |  |   |  |
| <b>15</b> State      Employer's state ID number<br>YS      89-8765432  |  | <b>16</b> State wages, tips, etc.<br>10,817.00   |  | <b>17</b> State income tax<br>693.00            |  |
|  |  |  |  | <b>18</b> Local wages, tips, etc.               |  |
|  |  |  |  | <b>19</b> Local income tax                      |  |
|  |  |  |  | <b>20</b> Locality name                         |  |

**Form W-2 Wage and Tax Statement**      **2005**      Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

PRESS [F7]. Tax Refund (Due) - \$3,163 (TW04); \$3,163 (Est. TW05)

**CPE B-4**

**BASIC**

## Line 8 – Interest

|   |  |   |  |   |
|---|--|---|--|---|
| <input type="checkbox"/> CORRECTED (if checked)   |  |   |  |   |
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Second National Bank<br>2940 N. Second St.<br>San Jose, CA 95101  |  | Payer's RTN (optional)                                      | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> Form <b>1099-INT</b> | <b>Interest Income</b>  |
| PAYER'S Federal identification number<br>04-2XXXXXX   |  | RECIPIENT'S identification number<br>012-XX-XXXX            |  |   |
| RECIPIENT'S name<br><br>John Q. Davidson<br><br>Street address (including apt. no.)<br>1067 Post Street<br><br>City, state, and ZIP code<br>Your City, State and Zip<br><br>Account number (see instructions) |  | <b>1</b> Interest income not included in box 3<br>\$ 465.89 |  | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
|   |  | <b>2</b> Early withdrawal penalty<br>\$ 45.63               | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br>\$                                     |   |
|   |  | <b>4</b> Federal income tax withheld<br>\$                  | <b>5</b> Investment expenses<br>\$   |   |
|   |  | <b>6</b> Foreign tax paid<br>\$                             | <b>7</b> Foreign country or U.S. possession  |   |
| Form <b>1099-INT</b>  |  | (keep for your records)                                     |  | Department of the Treasury - Internal Revenue Service   |

## Line 19 – Unemployment Compensation

|  |  |  |  |   |
|--|--|--|--|---|
| <input type="checkbox"/> CORRECTED (if checked)  |  |  |  |   |
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Employment Security Commission<br>P.O. Box 25000<br>Tampa, Fl 33602  |  | <b>1</b> Unemployment compensation<br>\$ 10,236.00 | OMB No. 1545-0120<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> Form <b>1099-G</b> | <b>Certain<br/>Government<br/>Payments</b>  |
| PAYER'S Federal identification number<br>04-3XXXXXX  |  | RECIPIENT'S identification number<br>012-XX-XXXX   |  |   |
| RECIPIENT'S name<br><br>John Davidson<br><br>Street address (including apt. no.)<br>1067 Post Street<br><br>City, state, and ZIP code<br>Your City, State and Zip<br><br>Account number (see instructions) |  | <b>3</b> Box 2 amount is for tax year              | <b>4</b> Federal income tax withheld<br>\$ 120.00  | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
|  |  | <b>5</b> ATAA payments<br>\$                       | <b>6</b> Taxable grants<br>\$  |   |
|  |  | <b>7</b> Agriculture payments<br>\$                | <b>8</b> Box 2 is trade or business income <input type="checkbox"/>                                    |   |
|  |  |  |  |   |
| Form <b>1099-G</b>   |  | (keep for your records)                            |  | Department of the Treasury - Internal Revenue Service   |

PRESS [F7]. TAX REFUND (DUE) - \$2,530 (TW04); \$2,600 (Est. TW05)

## Line 21 – Other Income

| 3232   |   | <input type="checkbox"/> CORRECTED                                    |   |
|--|---|---|---|
| PAYER'S name<br>ABC Casino<br>Street address<br>2233 N. 33rd St.<br>City, state, and ZIP code<br>Richmond VA 23011<br>Federal identification number<br>05-9XXXXXX  | 1 Gross winnings<br>1,500.00                          | 2 Federal income tax withheld   | OMB No. 1545-0238<br><br><b>2005</b><br><b>Form W-2G</b><br><b>Certain</b><br><b>Gambling</b><br><b>Winnings</b><br><br>For Privacy Act and<br>Paperwork Reduction Act<br>Notice, see the <b>2005</b><br><b>General Instructions for</b><br><b>Forms 1099, 1098, 5498,</b><br><b>and W-2G.</b><br><br><b>File with Form 1096.</b> |
|  | 3 Type of wager<br>slots                              | 4 Date won<br>3 : 31 : 2005   |   |
|  | 5 Transaction   | 6 Race  |   |
|  | 7 Winnings from identical wagers                      | 8 Cashier   |   |
| WINNER'S name<br>John Davidson<br>Street address (including apt. no.)<br>1067 Post Street<br>City, state, and ZIP code<br>Your City, State and Zip   | 9 Winner's taxpayer identification no.<br>012-XX-XXXX | 10 Window   | <b>Copy A</b><br><b>For Internal Revenue</b><br><b>Service Center</b>   |
|  | 11 First I.D.   | 12 Second I.D.  |   |
|  | 13 State/Payer's state identification no.             | 14 State income tax withheld  |   |
| Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. |   |   |   |
| Signature ►  |   | Date ►  |   |
| Form <b>W-2G</b>   |   | Cat. No. 10138V Department of the Treasury - Internal Revenue Service |   |

John's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, John had \$2,500.00 in losses.

PRESS [F7]. TAX REFUND (DUE) - \$2,380 (TW04); \$2,450 (Est. TW05)

## Line 26 (2004) Line 33 (2005) – Student Loan Interest Adjustment

Jane paid \$268 interest on a student loan she took to obtain her teaching degree.

PRESS [F7]. TAX REFUND (DUE) - \$2,405 (TW04); \$2,475 (Est. TW05)

## Line 27 (2004) Line 34 (2005) – Tuition And Fees Adjustment

Jane had to take several special training courses which were required by her job at the local college. The class tuition and fees totaled \$317.85. (This should be re-examined when all entries have been completed to see if an Education Credit, Form 8863 would result in a lower tax.)

## Line 47 (2004) Line 48 (2005) - Credit For Child And Dependent Care Expenses

John and Jane paid the Thomasville Day Care Center \$1,100 to watch Ashley after school each day. The center's address is 128 Hattiesburg Lane, your City, State, and Zip Code. Their EIN is 88-5XXXXXX.

## Line 49 (2004) Line 50 (2005) – Education Credits

John and Jane paid \$1,715 in tuition and fees for their daughter Mary to attend the local college as a junior. Complete the Education Credit on Form 8863.

PRESS [F7]. TAX REFUND (DUE) - \$3,080 (TW04); \$3,150 (Est. TW05)



## **Line 50 (2004) Line 51 (2005) – Retirement Savings Contribution Credit. Form 8880**

John contributed to a retirement plan at work. Neither John nor Jane was full-time students and they did not receive a contribution from the retirement plan. Complete the questions on Form 8880.

## **Line 65a (2004) Line 66a (2005) – Earned Income Credit (EIC)**

John and Jane may qualify for EIC. Determine if they qualify and answer the questions on the EIC schedule and the EIC worksheet.

PRESS [F7]. TAX REFUND (DUE) - \$4,305 (TW04); \$4,702 (Est. TW05)

## **Recheck Tuition Deduction Taken on Line 27 (2004) Line 34 (2005)**

Remove Tuition and Fee deduction from line 27 (2004) line 34 (2005) and enter on Form 8863, Education Credits, to see if a less tax results.

PRESS [F7]. TAX REFUND (DUE) - \$4,248 (TW04); \$4,702 (Est. TW05)

- This reduces the refund amount. Therefore, re-enter the Tuition and Fees deduction on line 27.
- Remove Education Credits, Form 8863 and enter both tuitions for Jane (\$317.85) and Mary (\$1715.00) on Line 27 (2004) and Line 34 (2005), to see if this would give the Davidsons a higher refund. This increases the amount of the total refund: \$4,680 (TW04); \$5,060 (Est. 2005). Therefore, no Form 8863 is needed.

## **Line 72a (2004) Line 73a (2005) - Amount You Want Refunded to You**

Because of an expected taxable bonus next year, John and Jane want half of the refund applied to next years taxes and the other half deposited into their checking account. (See the check for their bank routing and account numbers.)

- TW04—Amount applied to estimated taxes for 2005: \$2,340.

Refund deposited into checking account: \$2,340

- Est. TW05—Amount applied to estimated taxes for 2006: \$2,530

Refund deposited into checking account: \$2,530

## **Signature Line**

John and Jane want to use the Practitioner PIN program to sign their return. John and Mary sign the authorization, Form 8879, giving you, the preparer, permission to enter pins for them. Enter 34560 for John and 12987 for Jane.

## Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

## Presidential

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ You ☐ Spouse

## Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

## Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 20)
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 15b Taxable amount (see page 22)
- 16a Pensions and annuities
- 16b Taxable amount (see page 22)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20b Taxable amount (see page 24)
- 21 Other income. List type and amount (see page 24)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

## Adjusted Gross Income

- 23 Educator expenses (see page 26)
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE, and qualified plans
- 29 Self-employed health insurance deduction (see page XX)
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid b Recipient's SSN ▶
- 32 IRA deduction (see page XX)
- 33 Student loan interest deduction (see page XX)
- 34 Tuition and fees deduction (see page XX)
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 31a and 32 through 35
- 37 Subtract line 36 from line 22. This is your adjusted gross income ▶

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

|            |   |           |  |
|------------|---|-----------|--|
| <b>38</b>  | Amount from line 37 (adjusted gross income)   | <b>38</b> |  |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1941, <input type="checkbox"/> Blind. <b>Total boxes checked</b> <b>39a</b> |           |  |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b>   |           |  |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)  | <b>40</b> |  |
| <b>41</b>  | Subtract line 40 from line 38   | <b>41</b> |  |
| <b>42</b>  | If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33  | <b>42</b> |  |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-  | <b>43</b> |  |
| <b>44</b>  | <b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972  | <b>44</b> |  |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 35). Attach Form 6251  | <b>45</b> |  |
| <b>46</b>  | Add lines 44 and 45   | <b>46</b> |  |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required  | <b>47</b> |  |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441  | <b>48</b> |  |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R   | <b>49</b> |  |
| <b>50</b>  | Education credits. Attach Form 8863   | <b>50</b> |  |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880   | <b>51</b> |  |
| <b>52</b>  | Child tax credit (see page 37). Attach Form 8901 if required  | <b>52</b> |  |
| <b>53</b>  | Adoption credit. Attach Form 8839   | <b>53</b> |  |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859   | <b>54</b> |  |
| <b>55</b>  | Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify  | <b>55</b> |  |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>  | <b>56</b> |  |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-   | <b>57</b> |  |
| <b>58</b>  | Self-employment tax. Attach Schedule SE   | <b>58</b> |  |
| <b>59</b>  | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137   | <b>59</b> |  |
| <b>60</b>  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required   | <b>60</b> |  |
| <b>61</b>  | Advance earned income credit payments from Form(s) W-2  | <b>61</b> |  |
| <b>62</b>  | Household employment taxes. Attach Schedule H   | <b>62</b> |  |
| <b>63</b>  | Add lines 57 through 62. This is your <b>total tax</b>  | <b>63</b> |  |

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

|            |  |            |  |
|------------|--|------------|--|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>64</b>  |  |
| <b>65</b>  | 2005 estimated tax payments and amount applied from 2004 return  | <b>65</b>  |  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>  | <b>66a</b> |  |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b>  |            |  |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 54)  | <b>67</b>  |  |
| <b>68</b>  | Additional child tax credit. Attach Form 8812  | <b>68</b>  |  |
| <b>69</b>  | Amount paid with request for extension to file (see page 54)   | <b>69</b>  |  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |  |
| <b>71</b>  | Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>   | <b>71</b>  |  |

**Refund**

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

|            |  |            |  |
|------------|--|------------|--|
| <b>72</b>  | If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b> | <b>72</b>  |  |
| <b>73a</b> | Amount of line 72 you want <b>refunded to you</b>  | <b>73a</b> |  |
| <b>b</b>   | Routing number   | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number   |            |  |
| <b>74</b>  | Amount of line 72 you want <b>applied to your 2006 estimated tax</b>                                   | <b>74</b>  |  |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>75</b> | <b>Amount you owe.</b> Subtract line 71 from line 63. For details on how to pay, see page 55 | <b>75</b> |  |
| <b>76</b> | Estimated tax penalty (see page 55)  | <b>76</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name  Phone no.  ( )  Personal identification number (PIN)

**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |      |                     |                          |
|---|------|---------------------|--------------------------|
| Your signature  | Date | Your occupation     | Daytime phone number ( ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                          |

**Paid Preparer's Use Only**

|  |      |   |                        |
|--|------|---|------------------------|
| Preparer's signature   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no. ( )                                   |                        |



| Form <b>2441</b><br><small>Department of the Treasury<br/>Internal Revenue Service (99)</small>   | <b>Child and Dependent Care Expenses</b><br><div style="display: flex; justify-content: space-around; margin-top: 10px;"><span>▶ Attach to Form 1040.</span><span>▶ See separate instructions.</span></div> | <small>OMB No. 1545-0068</small><br><div style="font-size: 2em; font-weight: bold; margin: 5px 0;">2005</div> <small>Attachment<br/>Sequence No. 21</small> |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
|---|---|---|---|--|---|---|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|------------------------------|--|--|---------------|------|-----|---------------|--|-----|---------------|--|-----|--|--------------|-------------------|---|----------|-----|--|----------|-----|---|----------|-----|---|----------|-----|--|--|-----|---|--|-----|---------------|--------------|-------------------|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|------|--------------|-------------------|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|-----------------|--|-----|---|----------|--|--|-----------|--|---|-----------|--|
| Name(s) shown on Form 1040  |   | Your social security number   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <p><b>Before you begin:</b> You need to understand the following terms. See <b>Definitions</b> on page 1 of the instructions.</p> <div style="display: flex; justify-content: space-between;"><span>• <b>Dependent Care Benefits</b></span><span>• <b>Qualifying Person(s)</b></span><span>• <b>Qualified Expenses</b></span></div> <p><b>Part I</b> <b>Persons or Organizations Who Provided the Care</b>—You must complete this part.<br/>(If you need more space, use the bottom of page 2.)</p> <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width:5%;">1</th><th style="width:30%;">(a) Care provider's name</th><th style="width:35%;">(b) Address<br/><small>(number, street, apt. no., city, state, and ZIP code)</small></th><th style="width:20%;">(c) Identifying number<br/><small>(SSN or EIN)</small></th><th style="width:10%;">(d) Amount paid<br/><small>(see instructions)</small></th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> <div style="margin-top: 10px;"><div style="border: 1px solid black; padding: 5px; display: inline-block;">Did you receive dependent care benefits?</div><div style="display: inline-block; vertical-align: middle; margin-left: 10px;"><div style="text-align: right; margin-right: 10px;">No</div><div style="text-align: right; margin-right: 10px;">Yes</div></div><div style="display: inline-block; vertical-align: middle; margin-left: 10px;"><div>Complete only Part II below.</div><div>Complete Part III on the back next.</div></div></div> <p><b>Caution.</b> If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.</p> <p><b>Part II</b> <b>Credit for Child and Dependent Care Expenses</b></p> <p><b>2</b> Information about your <b>qualifying person(s)</b>. If you have more than two qualifying persons, see the instructions.</p> <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width:45%;">(a) Qualifying person's name</th><th style="width:20%;">(b) Qualifying person's social security number</th><th style="width:35%;">(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)</th></tr><tr><th style="text-align: center;">First</th><th style="text-align: center;">Last</th><th> </th></tr></thead><tbody><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr></tbody></table> <div style="margin-top: 10px;"><table style="width:100%;"><tr><td style="width:60%;"><b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32</td><td style="width:5%; text-align: center;"><b>3</b></td><td style="width:35%;"></td></tr><tr><td><b>4</b> Enter your <b>earned income</b>. See instructions</td><td style="text-align: center;"><b>4</b></td><td></td></tr><tr><td><b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b>, enter the amount from line 4</td><td style="text-align: center;"><b>5</b></td><td></td></tr><tr><td><b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5</td><td style="text-align: center;"><b>6</b></td><td></td></tr><tr><td><b>7</b> Enter the amount from Form 1040, line 38</td><td style="text-align: center;"><b>7</b></td><td></td></tr><tr><td colspan="3"><b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7</td></tr><tr><td colspan="3"><div style="display: flex; justify-content: space-between;"><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$0—15,000</td><td></td><td>.35</td></tr><tr><td>15,000—17,000</td><td></td><td>.34</td></tr><tr><td>17,000—19,000</td><td></td><td>.33</td></tr><tr><td>19,000—21,000</td><td></td><td>.32</td></tr><tr><td>21,000—23,000</td><td></td><td>.31</td></tr><tr><td>23,000—25,000</td><td></td><td>.30</td></tr><tr><td>25,000—27,000</td><td></td><td>.29</td></tr><tr><td>27,000—29,000</td><td></td><td>.28</td></tr></tbody></table></div><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr><tr><td>31,000—33,000</td><td></td><td>.26</td></tr><tr><td>33,000—35,000</td><td></td><td>.25</td></tr><tr><td>35,000—37,000</td><td></td><td>.24</td></tr><tr><td>37,000—39,000</td><td></td><td>.23</td></tr><tr><td>39,000—41,000</td><td></td><td>.22</td></tr><tr><td>41,000—43,000</td><td></td><td>.21</td></tr><tr><td>43,000—No limit</td><td></td><td>.20</td></tr></tbody></table></div></div></td></tr><tr><td><b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions</td><td style="text-align: center;"><b>9</b></td><td></td></tr><tr><td><b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47</td><td style="text-align: center;"><b>10</b></td><td></td></tr><tr><td><b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48</td><td style="text-align: center;"><b>11</b></td><td></td></tr></table></div> <div style="margin-top: 10px;"><div style="display: flex; justify-content: space-between;"><div>For Paperwork Reduction Act Notice, see page 4 of the instructions.</div><div>Cat. No. 11862M</div><div>Form <b>2441</b> (2005)</div></div></div> |   |   | 1   | (a) Care provider's name                             | (b) Address<br><small>(number, street, apt. no., city, state, and ZIP code)</small> | (c) Identifying number<br><small>(SSN or EIN)</small> | (d) Amount paid<br><small>(see instructions)</small> |     |               |  |     |               |  |     |               |  |     | (a) Qualifying person's name | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a) | First         | Last |     |               |  |     |               |  |     | <b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 | <b>3</b>     |                   | <b>4</b> Enter your <b>earned income</b> . See instructions | <b>4</b> |     | <b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 | <b>5</b> |     | <b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 | <b>6</b> |     | <b>7</b> Enter the amount from Form 1040, line 38 | <b>7</b> |     | <b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7 |  |     | <div style="display: flex; justify-content: space-between;"><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$0—15,000</td><td></td><td>.35</td></tr><tr><td>15,000—17,000</td><td></td><td>.34</td></tr><tr><td>17,000—19,000</td><td></td><td>.33</td></tr><tr><td>19,000—21,000</td><td></td><td>.32</td></tr><tr><td>21,000—23,000</td><td></td><td>.31</td></tr><tr><td>23,000—25,000</td><td></td><td>.30</td></tr><tr><td>25,000—27,000</td><td></td><td>.29</td></tr><tr><td>27,000—29,000</td><td></td><td>.28</td></tr></tbody></table></div><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr><tr><td>31,000—33,000</td><td></td><td>.26</td></tr><tr><td>33,000—35,000</td><td></td><td>.25</td></tr><tr><td>35,000—37,000</td><td></td><td>.24</td></tr><tr><td>37,000—39,000</td><td></td><td>.23</td></tr><tr><td>39,000—41,000</td><td></td><td>.22</td></tr><tr><td>41,000—43,000</td><td></td><td>.21</td></tr><tr><td>43,000—No limit</td><td></td><td>.20</td></tr></tbody></table></div></div> |  |     | Over          | But not over | Decimal amount is | \$0—15,000      |  | .35 | 15,000—17,000 |  | .34 | 17,000—19,000 |  | .33 | 19,000—21,000 |  | .32 | 21,000—23,000 |  | .31 | 23,000—25,000 |  | .30 | 25,000—27,000 |  | .29 | 27,000—29,000 |  | .28 | Over | But not over | Decimal amount is | \$29,000—31,000 |  | .27 | 31,000—33,000 |  | .26 | 33,000—35,000 |  | .25 | 35,000—37,000 |  | .24 | 37,000—39,000 |  | .23 | 39,000—41,000 |  | .22 | 41,000—43,000 |  | .21 | 43,000—No limit |  | .20 | <b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions | <b>9</b> |  | <b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 | <b>10</b> |  | <b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48 | <b>11</b> |  |
| 1   | (a) Care provider's name  | (b) Address<br><small>(number, street, apt. no., city, state, and ZIP code)</small>   | (c) Identifying number<br><small>(SSN or EIN)</small> | (d) Amount paid<br><small>(see instructions)</small> |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
|   |   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
|   |   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| (a) Qualifying person's name  | (b) Qualifying person's social security number  | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)  |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| First   | Last  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
|   |   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
|   |   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32  | <b>3</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>4</b> Enter your <b>earned income</b> . See instructions   | <b>4</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4  | <b>5</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5   | <b>6</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>7</b> Enter the amount from Form 1040, line 38   | <b>7</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7  |   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <div style="display: flex; justify-content: space-between;"><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$0—15,000</td><td></td><td>.35</td></tr><tr><td>15,000—17,000</td><td></td><td>.34</td></tr><tr><td>17,000—19,000</td><td></td><td>.33</td></tr><tr><td>19,000—21,000</td><td></td><td>.32</td></tr><tr><td>21,000—23,000</td><td></td><td>.31</td></tr><tr><td>23,000—25,000</td><td></td><td>.30</td></tr><tr><td>25,000—27,000</td><td></td><td>.29</td></tr><tr><td>27,000—29,000</td><td></td><td>.28</td></tr></tbody></table></div><div style="width: 48%;"><p><b>If line 7 is:</b></p><table style="width:100%;"><thead><tr><th style="text-align: left;">Over</th><th style="text-align: left;">But not over</th><th style="text-align: left;">Decimal amount is</th></tr></thead><tbody><tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr><tr><td>31,000—33,000</td><td></td><td>.26</td></tr><tr><td>33,000—35,000</td><td></td><td>.25</td></tr><tr><td>35,000—37,000</td><td></td><td>.24</td></tr><tr><td>37,000—39,000</td><td></td><td>.23</td></tr><tr><td>39,000—41,000</td><td></td><td>.22</td></tr><tr><td>41,000—43,000</td><td></td><td>.21</td></tr><tr><td>43,000—No limit</td><td></td><td>.20</td></tr></tbody></table></div></div>   |   |   | Over  | But not over   | Decimal amount is   | \$0—15,000  |  | .35 | 15,000—17,000 |  | .34 | 17,000—19,000 |  | .33 | 19,000—21,000 |  | .32 | 21,000—23,000                |  | .31  | 23,000—25,000 |      | .30 | 25,000—27,000 |  | .29 | 27,000—29,000 |  | .28 | Over   | But not over | Decimal amount is | \$29,000—31,000   |          | .27 | 31,000—33,000  |          | .26 | 33,000—35,000   |          | .25 | 35,000—37,000                                     |          | .24 | 37,000—39,000  |  | .23 | 39,000—41,000   |  | .22 | 41,000—43,000 |              | .21               | 43,000—No limit |  | .20 |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| Over  | But not over  | Decimal amount is   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| \$0—15,000  |   | .35   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 15,000—17,000   |   | .34   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 17,000—19,000   |   | .33   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 19,000—21,000   |   | .32   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 21,000—23,000   |   | .31   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 23,000—25,000   |   | .30   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 25,000—27,000   |   | .29   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 27,000—29,000   |   | .28   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| Over  | But not over  | Decimal amount is   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| \$29,000—31,000   |   | .27   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 31,000—33,000   |   | .26   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 33,000—35,000   |   | .25   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 35,000—37,000   |   | .24   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 37,000—39,000   |   | .23   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 39,000—41,000   |   | .22   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 41,000—43,000   |   | .21   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| 43,000—No limit   |   | .20   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions   | <b>9</b>  |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47  | <b>10</b>   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |
| <b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48   | <b>11</b>   |   |   |  |   |   |  |     |               |  |     |               |  |     |               |  |     |                              |  |  |               |      |     |               |  |     |               |  |     |  |              |                   |   |          |     |  |          |     |   |          |     |   |          |     |  |  |     |   |  |     |               |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |      |              |                   |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |   |          |  |  |           |  |   |           |  |

**Part III Dependent Care Benefits**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> |  |
| <b>13</b> | Enter the amount forfeited, if any (see the instructions) . . . . .  | <b>13</b> |  |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> |  |
| <b>15</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .   | <b>15</b> |  |
| <b>16</b> | Enter the <b>smaller</b> of line 14 or 15 . . . . .  | <b>16</b> |  |
| <b>17</b> | Enter your <b>earned income</b> . See instructions . . . . .   | <b>17</b> |  |
| <b>18</b> | Enter the amount shown below that applies to you.<br>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).<br>• If married filing separately, see the instructions for the amount to enter.<br>• All others, enter the amount from line 17.  | <b>18</b> |  |
| <b>19</b> | Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .  | <b>19</b> |  |
| <b>20</b> | Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .   | <b>20</b> |  |
| <b>21</b> | Subtract line 20 from line 14 . . . . .  | <b>21</b> |  |
| <b>22</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .  | <b>22</b> |  |
| <b>23</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .  | <b>23</b> |  |
| <b>24</b> | Enter the <b>smaller</b> of line 19 or 22 . . . . .  | <b>24</b> |  |
| <b>25</b> | Enter the amount from line 23 . . . . .  | <b>25</b> |  |
| <b>26</b> | <b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> |  |
| <b>27</b> | <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .   | <b>27</b> |  |

To claim the child and dependent care credit, complete lines 28–32 below.

|           |  |           |  |
|-----------|--|-----------|--|
| <b>28</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .  | <b>28</b> |  |
| <b>29</b> | Add lines 23 and 26 . . . . .  | <b>29</b> |  |
| <b>30</b> | Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9 . . . . .   | <b>30</b> |  |
| <b>31</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>31</b> |  |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .   | <b>32</b> |  |



Printed on recycled paper

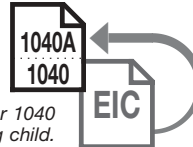
Form **2441** (2005)

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**  
**Qualifying Child Information**

Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.



OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

**Before you begin:**

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

**Qualifying Child Information**

**Child 1**

**Child 2**

|   | First name  | Last name | First name  | Last name |
|---|---|-----------|---|-----------|
| <b>1 Child's name</b><br>If you have more than two qualifying children, you only have to list two to get the maximum credit.  |   |           |   |           |
| <b>2 Child's SSN</b><br>The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate. |   |           |   |           |
| <b>3 Child's year of birth</b>  | Year _____<br>If born after 1986, skip lines 4a and 4b; go to line 5.   |           | Year _____<br>If born after 1986, skip lines 4a and 4b; go to line 5.   |           |
| <b>4 If the child was born before 1987—</b><br><b>a</b> Was the child under age 24 at the end of 2005 and a student?  | <input type="checkbox"/> <b>Yes.</b><br>Go to line 5.<br><input type="checkbox"/> <b>No.</b><br>Continue                        |           | <input type="checkbox"/> <b>Yes.</b><br>Go to line 5.<br><input type="checkbox"/> <b>No.</b><br>Continue                        |           |
| <b>b</b> Was the child permanently and totally disabled during any part of 2005?  | <input type="checkbox"/> <b>Yes.</b><br>Continue<br><input type="checkbox"/> <b>No.</b><br>The child is not a qualifying child. |           | <input type="checkbox"/> <b>Yes.</b><br>Continue<br><input type="checkbox"/> <b>No.</b><br>The child is not a qualifying child. |           |
| <b>5 Child's relationship to you</b><br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)   |   |           |   |           |
| <b>6 Number of months child lived with you in the United States during 2005</b><br>• If the child lived with you for more than half of 2005 but less than 7 months, enter "7."<br>• If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."               | _____ months<br>Do not enter more than 12 months.   |           | _____ months<br>Do not enter more than 12 months.   |           |



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2005, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2005



## Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b.

**Taking the EIC when not eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

## Qualifying Child

**A qualifying child is a child who is your . . .**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

**AND**

**was . . .**

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student

or

any age and permanently and totally disabled

**AND**

**who . . .**

Lived with you in the United States for more than half of 2005. If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 41 of the Form 1040A instructions or page 44 of the Form 1040 instructions.



*If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.*



Do you want part of the EIC added to your take-home pay in 2006? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to [www.irs.gov](http://www.irs.gov).



Printed on recycled paper

|   |             |   |  |   |
|---|-------------|---|--|---|
| Form  | <b>8812</b> | <b>Additional Child Tax Credit</b>              |  | OMB No. 1545-1620                                   |
| Department of the Treasury<br>Internal Revenue Service (99) |             | Complete and attach to Form 1040 or Form 1040A. |  | <b>2005</b><br>Attachment<br>Sequence No. <b>47</b> |
| Name(s) shown on return                                     |             |   | Your social security number  |   |

**Part I All Filers**


|    |  |    |  |  |
|----|--|----|--|--|
| 1  | Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .   | 1  |  |  |
| 2  | Enter the amount from Form 1040, line 52, or Form 1040A, line 33 . . . . .   | 2  |  |  |
| 3  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .  | 3  |  |  |
| 4a | Earned income (see instructions on back) . . . . .   | 4a |  |  |
| 4b | Nontaxable combat pay from Form(s) W-2, box 12, with code Q. If married filing jointly, include your spouse's amounts with yours. . . . .  | 4b |  |  |
| 5  | Is the amount on line 4a more than \$11,000?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$11,000 from the amount on line 4a. Enter the result . . . . .   | 5  |  |  |
| 6  | Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .<br><b>Next.</b> Do you have three or more qualifying children?<br><input type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b> ; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7. | 6  |  |  |

**Part II Certain Filers Who Have Three or More Qualifying Children**

|    |  |    |  |  |
|----|--|----|--|--|
| 7  | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .   | 7  |  |  |
| 8  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. }<br><b>1040A filers:</b> Enter -0-.   | 8  |  |  |
| 9  | Add lines 7 and 8 . . . . .  | 9  |  |  |
| 10 | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67. }<br><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). | 10 |  |  |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .   | 11 |  |  |
| 12 | Enter the <b>larger</b> of line 6 or line 11 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.   | 12 |  |  |

**Part III Additional Child Tax Credit**

|    |  |    |  |  |
|----|--|----|--|--|
| 13 | This is your additional child tax credit . . . . . | 13 |  |  |
|----|--|----|--|--|

 Enter this amount on Form 1040, line 68, or Form 1040A, line 42.



|   |  |   |   |   |  |   |
|---|--|---|---|---|--|---|
| Form <b>8863</b><br>Department of the Treasury<br>Internal Revenue Service (99)   | <b>Education Credits</b><br><b>(Hope and Lifetime Learning Credits)</b><br>▶ See instructions.<br>▶ Attach to Form 1040 or Form 1040A.   | OMB No. 1545-1618<br><div style="font-size: 2em; font-weight: bold; margin: 5px 0;">2005</div> Attachment<br>Sequence No. <b>50</b> |   |   |  |   |
| Name(s) shown on return   |  | Your social security number   |   |   |  |   |
| <b>Caution:</b> You <b>cannot</b> take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the <b>same student</b> in the same year. |  |   |   |   |  |   |
| <b>Part I Hope Credit. Caution:</b> You <b>cannot</b> take the Hope credit for more than 2 tax years for the <b>same student</b> .  |  |   |   |   |  |   |
| <b>1</b>  | <b>(a)</b> Student's name (as shown on page 1 of your tax return)<br>First name<br>Last name   | <b>(b)</b> Student's social security number (as shown on page 1 of your tax return)   | <b>(c)</b> Qualified expenses (see instructions). <b>Do not</b> enter more than \$2,000 for each student. | <b>(d)</b> Enter the <b>smaller</b> of the amount in column (c) or \$1,000          | <b>(e)</b> Add column (c) and column (d)         | <b>(f)</b> Enter one-half of the amount in column (e) |
|   |  |   |   |   |  |   |
|   |  |   |   |   |  |   |
|   |  |   |   |   |  |   |
|   |  |   |   |   |  |   |
| <b>2</b>  | Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . ▶   |   |   |   |  | <b>2</b>  |
| <b>Part II Lifetime Learning Credit</b>   |  |   |   |   |  |   |
| <b>3</b>  | <b>Caution:</b> You <b>cannot</b> take the Hope credit and the lifetime learning credit for the <b>same student</b> in the same year.  |   | <b>(a)</b> Student's name (as shown on page 1 of your tax return)<br>First name<br>Last name              | <b>(b)</b> Student's social security number (as shown on page 1 of your tax return) | <b>(c)</b> Qualified expenses (see instructions) |   |
|   |  |   |   |   |  |   |
|   |  |   |   |   |  |   |
|   |  |   |   |   |  |   |
| <b>4</b>  | Add the amounts on line 3, column (c), and enter the total . . . . .   |   |   |   |  | <b>4</b>  |
| <b>5</b>  | Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .   |   |   |   |  | <b>5</b>  |
| <b>6</b>  | Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III . . . ▶  |   |   |   |  | <b>6</b>  |
| <b>Part III Allowable Education Credits</b>   |  |   |   |   |  |   |
| <b>7</b>  | Tentative education credits. Add lines 2 and 6 . . . . .   |   |   |   |  | <b>7</b>  |
| <b>8</b>  | Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er) . . . . .   |   |   |   |  | <b>8</b>  |
| <b>9</b>  | Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  |   |   |   |  | <b>9</b>  |
| <b>10</b>   | Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .  |   |   |   |  | <b>10</b>   |
| <b>11</b>   | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .  |   |   |   |  | <b>11</b>   |
| <b>12</b>   | If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . . |   |   |   |  | <b>12</b> × .   |
| <b>13</b>   | Multiply line 7 by line 12 . . . . . ▶   |   |   |   |  | <b>13</b>   |
| <b>14</b>   | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .   |   |   |   |  | <b>14</b>   |
| <b>15</b>   | Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .   |   |   |   |  | <b>15</b>   |
| <b>16</b>   | Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . . ▶  |   |   |   |  | <b>16</b>   |
| <b>17</b>   | <b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . . ▶  |   |   |   |  | <b>17</b>   |
| * If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.  |  |   |   |   |  |   |

**Credit for Qualified Retirement Savings Contributions**

▶ Attach to Form 1040 or Form 1040A.

▶ See instructions on back.

OMB No. 1545-1805

**2005**Attachment  
Sequence No. **129**

Name(s) shown on return

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

|   | (a) You       | (b) Your spouse            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
|---|---------------|----------------------------|----------------------------|--|--|-------|---------------|------------------------|-------------------|--|-----|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|-----|----|----|----|--|--|
| <b>1</b> Traditional and Roth IRA contributions for 2005. <b>Do not</b> include rollover contributions . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions) . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>3</b> Add lines 1 and 2 . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>4</b> Certain distributions received <b>after</b> 2002 and <b>before</b> the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>8</b> Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>9</b> Enter the applicable decimal amount shown below:   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <table border="1"><thead><tr><th colspan="2">If line 8 is—</th><th colspan="3">And your filing status is—</th></tr><tr><th>Over—</th><th>But not over—</th><th>Married filing jointly</th><th>Head of household</th><th>Single, Married filing separately, or Qualifying widow(er)</th></tr></thead><tbody><tr><td>---</td><td>\$15,000</td><td>.5</td><td>.5</td><td>.5</td></tr><tr><td>\$15,000</td><td>\$16,250</td><td>.5</td><td>.5</td><td>.2</td></tr><tr><td>\$16,250</td><td>\$22,500</td><td>.5</td><td>.5</td><td>.1</td></tr><tr><td>\$22,500</td><td>\$24,375</td><td>.5</td><td>.2</td><td>.1</td></tr><tr><td>\$24,375</td><td>\$25,000</td><td>.5</td><td>.1</td><td>.1</td></tr><tr><td>\$25,000</td><td>\$30,000</td><td>.5</td><td>.1</td><td>.0</td></tr><tr><td>\$30,000</td><td>\$32,500</td><td>.2</td><td>.1</td><td>.0</td></tr><tr><td>\$32,500</td><td>\$37,500</td><td>.1</td><td>.1</td><td>.0</td></tr><tr><td>\$37,500</td><td>\$50,000</td><td>.1</td><td>.0</td><td>.0</td></tr><tr><td>\$50,000</td><td>---</td><td>.0</td><td>.0</td><td>.0</td></tr></tbody></table> | If line 8 is— |                            | And your filing status is— |  |  | Over— | But not over— | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) | --- | \$15,000 | .5 | .5 | .5 | \$15,000 | \$16,250 | .5 | .5 | .2 | \$16,250 | \$22,500 | .5 | .5 | .1 | \$22,500 | \$24,375 | .5 | .2 | .1 | \$24,375 | \$25,000 | .5 | .1 | .1 | \$25,000 | \$30,000 | .5 | .1 | .0 | \$30,000 | \$32,500 | .2 | .1 | .0 | \$32,500 | \$37,500 | .1 | .1 | .0 | \$37,500 | \$50,000 | .1 | .0 | .0 | \$50,000 | --- | .0 | .0 | .0 |  |  |
| If line 8 is—   |               | And your filing status is— |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| Over—   | But not over— | Married filing jointly     | Head of household          | Single, Married filing separately, or Qualifying widow(er) |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| ---   | \$15,000      | .5                         | .5                         | .5   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$15,000  | \$16,250      | .5                         | .5                         | .2   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$16,250  | \$22,500      | .5                         | .5                         | .1   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$22,500  | \$24,375      | .5                         | .2                         | .1   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$24,375  | \$25,000      | .5                         | .1                         | .1   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$25,000  | \$30,000      | .5                         | .1                         | .0   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$30,000  | \$32,500      | .2                         | .1                         | .0   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$32,500  | \$37,500      | .1                         | .1                         | .0   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$37,500  | \$50,000      | .1                         | .0                         | .0   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| \$50,000  | ---           | .0                         | .0                         | .0   |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>Note:</b> If line 9 is zero, <b>stop</b> ; you cannot take this credit.  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>10</b> Multiply line 7 by line 9 . . . . .   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>11</b> Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>12</b> Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31 . . . . .   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |
| <b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32 . . . . .   |               |                            |                            |  |  |       |               |                        |                   |  |     |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |          |    |    |    |          |     |    |    |    |  |  |

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b**

Keep for Your Records



**Before you begin:** ✓ Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B that begins on page 50.

**Part 1****All Filers Using Worksheet A**

1. Enter your earned income from Step 5 on page 47.

|          |  |
|----------|--|
| <b>1</b> |  |
|----------|--|

2. Look up the amount on line 1 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

|          |  |
|----------|--|
| <b>2</b> |  |
|----------|--|

If line 2 is zero, You cannot take the credit. Put “No” on the dotted line next to line 66a.

3. Enter the amount from Form 1040, line 38.

|          |  |
|----------|--|
| <b>3</b> |  |
|----------|--|

4. Are the amounts on lines 3 and 1 the same?

- ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.  
☐ **No.** Go to line 5.

**Part 2****Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children, is the amount on line 3 less than \$6,550 (\$8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$14,400 (\$16,400 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.  
 Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

|          |  |
|----------|--|
| <b>5</b> |  |
|----------|--|

**Part 3****Your Earned Income Credit**

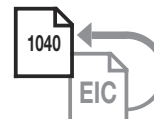
6. This is your earned income credit.

|          |  |
|----------|--|
| <b>6</b> |  |
|----------|--|

Enter this amount on Form 1040, line 66a.

**Reminder—**

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.



Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

**Part 1**
**Self-Employed,  
Members of the  
Clergy, and  
People With  
Church Employee  
Income Filing  
Schedule SE**

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.

c. Combine lines 1a and 1b.

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.

e. Subtract line 1d from 1c.

|    |    |
|----|----|
| 1a |    |
| +  | 1b |
| =  | 1c |
| -  | 1d |
| =  | 1e |

**Part 2**
**Self-Employed  
NOT Required  
To File  
Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.

a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A\*.

b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9\*.

c. Combine lines 2a and 2b.

|    |    |
|----|----|
| 2a |    |
| +  | 2b |
| =  | 2c |

\*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

**Part 3**
**Statutory Employees  
Filing Schedule  
C or C-EZ**

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.

|   |  |
|---|--|
| 3 |  |
|---|--|

**Part 4**
**All Filers Using  
Worksheet B**

**Note.** If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 47.

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**

If line 4b is zero or less, You cannot take the credit. Put "No" on the dotted line next to line 66a.

5. If you have:

- 2 or more qualifying children, is line 4b less than \$35,263 (\$37,263 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$31,030 (\$33,030 if married filing jointly)?
- No qualifying children, is line 4b less than \$11,750 (\$13,750 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

☐ **No.** You cannot take the credit. Put "No" on the dotted line next to line 66a.


**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 50.

|   |  |
|---|--|
| 6 |  |
|---|--|

7. Look up the amount on line 6 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

|   |  |
|---|--|
| 7 |  |
|---|--|

If line 7 is zero,  You cannot take the credit. Put “No” on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38.

|   |  |
|---|--|
| 8 |  |
|---|--|

9. Are the amounts on lines 8 and 6 the same?

- ☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.  
☐ **No.** Go to line 10.

**Part 6****Filers Who Answered “No” on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$6,550 (\$8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$14,400 (\$16,400 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.  
 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

|    |  |
|----|--|
| 10 |  |
|----|--|

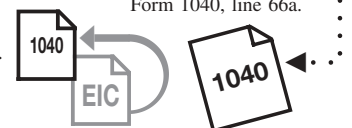
**Part 7****Your Earned Income Credit**

11. **This is your earned income credit.**

|    |  |
|----|--|
| 11 |  |
|----|--|

**Reminder—**

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

# Child Tax Credit Worksheet—Line 52

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2005 and meet the other requirements listed on page 41.
- Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ × \$1,000.  
Enter the result.

1

2. Enter the amount from Form 1040, line 46.

2

3. Add the amounts from Form 1040:

Line 47 \_\_\_\_\_

Line 48 + \_\_\_\_\_

Line 49 + \_\_\_\_\_

Line 50 + \_\_\_\_\_

Line 51 + \_\_\_\_\_ Enter the total.

3

4. Are the amounts on lines 2 and 3 the same?

☐

Yes.



You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐

No. Subtract line 3 from line 2.

4

5. Is the amount on line 1 more than the amount on line 4?

☐

Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

☐

No. Enter the amount from line 1.

5

Enter this amount on Form 1040, line 52.



You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered “Yes” on line 4 or line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.



**CPE B-21**  
**BASIC**



**During the tax year did you, your spouse, or anyone in your household:**

|  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Pay student loan interest?                                   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive a distribution from an IRA or retirement plan?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Attend college or vocational school?                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive Social Security payments?  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Own a home?  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive unemployment payments?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Pay for child/dependent care that allowed you to work?       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Ashley L. Madison \s

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- *Ashley is not married and is a sophomore at the local college. She wants to earn a business degree and carried a full credit load six months last year.*
- *She was supported by and lived with her parents last year.*
- *She worked part time to earn some extra spending money.*
- *This is the first year Ashley has filed a tax return.*
- *If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.*
- *The family moved into a new house in January of this year.*
- *Ashley wants to contribute to the Presidential Election Campaign Fund.*



# SOCIAL SECURITY

021-XX-XXXX

This number has been established for

Ashley L. Madison

|   |                            |   |                            |   |                            |
|---|----------------------------|---|----------------------------|---|----------------------------|
| <b>a</b> Control number   |                            | 22222   |                            | OMB No. 1545-0008                               |                            |
| <b>b</b> Employer identification number (EIN)<br>04-5XXXXXX   |                            | <b>1</b> Wages, tips, other compensation<br>4,311.68  |                            | <b>2</b> Federal income tax withheld<br>453.00  |                            |
| <b>c</b> Employer's name, address, and ZIP code<br>Rockford Steakhouse<br>341 1st Street<br>Atlanta, GA 30304                       |                            | <b>3</b> Social security wages<br>4,311.68  |                            | <b>4</b> Social security tax withheld<br>267.28 |                            |
|   |                            | <b>5</b> Medicare wages and tips<br>4,311.68  |                            | <b>6</b> Medicare tax withheld<br>63.48         |                            |
|   |                            | <b>7</b> Social security tips   |                            | <b>8</b> Allocated tips                         |                            |
| <b>d</b> Employee's social security number<br>021-XX-XXXX   |                            | <b>9</b> Advance EIC payment  |                            | <b>10</b> Dependent care benefits               |                            |
| <b>e</b> Employee's first name and initial      Last name<br><br>Ashley L. Madison<br>2715 Alms Street<br>Your City, State, and Zip |                            | <b>11</b> Nonqualified plans  |                            | <b>12a</b>                                      |                            |
|   |                            | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | <b>12b</b>                                      |                            |
|   |                            | <b>14</b> Other   |                            | <b>12c</b>                                      |                            |
|   |                            |   |                            | <b>12d</b>                                      |                            |
| <b>f</b> Employee's address and ZIP code  |                            |   |                            |   |                            |
| <b>15</b> State   | Employer's state ID number | <b>16</b> State wages, tips, etc.   | <b>17</b> State income tax | <b>18</b> Local wages, tips, etc.               | <b>19</b> Local income tax |
| YS  | 1189-21                    | 4,311.68  | 64.00                      |   |                            |
|   |                            |   |                            |   |                            |
|   |                            |   |                            |   |                            |

Form **W-2** Wage and Tax Statement      2005      Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

CPE B-23

BASIC

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.

Fisk Federal Bank

P.O. Box 31914

Phoenix, AZ 85026

Payer's RTN (optional)

OMB No. 1545-0112

2005

Interest Income

Form 1099-INT

PAYER'S Federal identification number

04-6XXXXXX

RECIPIENT'S identification number

021-XX-XXXX

1 Interest income not included in box 3

\$ 17.83

**Copy B**

**For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

RECIPIENT'S name

Ashley Madison

Street address (including apt. no.)

2715 Alma Street

City, state, and ZIP code

Your City, State and Zip

Account number (see instructions)

2 Early withdrawal penalty

\$

3 Interest on U.S. Savings Bonds and Treas. obligations

\$

4 Federal income tax withheld

\$

5 Investment expenses

\$

6 Foreign tax paid

\$

7 Foreign country or U.S. possession

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Exercise 2 – Hood Interview and Intake Sheet

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Form <b>13614</b><br>(Rev. 11-2005) | <b>INTERVIEW AND INTAKE SHEET</b> |
|-------------------------------------|-----------------------------------|

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

**You will need:**

|  |   |
|--|---|
| <input checked="" type="checkbox"/> Valid Picture I.D.<br><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b> |
|--|---|

|                                 |                       |      |                                     |                                  |          |
|---------------------------------|-----------------------|------|-------------------------------------|----------------------------------|----------|
| Your First Name                 | Mary                  | M.I. | J                                   | Last Name                        | Hood     |
| Spouse's First Name             |                       | M.I. |                                     | Spouse's Last Name, if different |          |
| Address                         | 3717 E. Lee Street    |      | City                                | Your City                        | State    |
|                                 |                       |      |                                     | Your St                          | Zip Code |
|                                 |                       |      |                                     | Your Zip                         |          |
| Telephone Number: Daytime       | Your Telephone Number |      | Evening                             | Cell                             |          |
| Your Date of Birth (mm/dd/yyyy) | 12 / 12 / 1964        |      | Spouse's Date of Birth (mm/dd/yyyy) | / /                              |          |

**Critical Data**

|   |  |
|---|--|
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                      | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                            |

As of December 31st were you: ☐ Single ☐ Legally Married ☐ Separated ☒ Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? ☐ Yes ☐ No ☐ N/A

Is your spouse deceased? ☐ Yes ☐ No      If yes, date spouse died (mm/dd/yyyy)      /      /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? ☐ Yes ☒ No

Did you provide more than half the cost of keeping up a home for the year? ☒ Yes ☐ No

Has the Earned Income Credit been disallowed by IRS? ☐ Yes ☒ No

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

| First Name | Last Name | Date of Birth (mm/dd/yyyy) | Relationship to you | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico | Did person file joint return? | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
|------------|-----------|----------------------------|---------------------|--|--|-------------------------------|---|---|---|---|---|
| Lauren     | Salem     | 05/03/1988                 | daughter            | 12                                       | U.S.   | no                            | yes   | no  | yes   | no  | no  |
| William    | Hood      | 02/15/1990                 | son                 | 12                                       | U.S.   | no                            | yes   | no  | yes   | no  | no  |
| Barbara    | Bates     | 03/12/1932                 | mother              | 12                                       | U.S.   | no                            | no  | no  | yes   | no  | no  |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |

**\*Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☒ Yes ☐ No
- Is the child in custody of one or both parents for more than half of the year? ☒ Yes ☐ No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? ☐ Yes ☒ No

|                                  |                       |   |
|----------------------------------|-----------------------|---|
| Form <b>13614</b> (Rev. 11-2005) | Catalog Number 38836A | Department of the Treasury — Internal Revenue Service |
|----------------------------------|-----------------------|---|

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Mary J. Hood \s

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Mary has a daughter, Lauren Salem, and a son, William Hood, who live with her full time. Mary is divorced and provided for all of her children's support.
- Mary's mother Barbara Bates also lives with her full time and Mary provides over half of her support. Barbara's only income is from Social Security and a small amount of bank interest.
- Mary is a full time resident of your state and she wants to file a state return. She works as an Operator.
- Mary would like to contribute to the Presidential Election Campaign Fund.
- If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.
- Mary provides you with a Form W-2 that is her only tax document.
- She did not itemize deductions last year.
- She did not have her EIC reduced or disallowed last year.

**SOCIAL SECURITY**

015-XX-XXXX

This number has been established for  
Mary J. Hood**SOCIAL SECURITY**

024-XX-XXXX

This number has been established for  
Lauren Salem**SOCIAL SECURITY**

016-XX-XXXX

This number has been established for  
William Hood**SOCIAL SECURITY**

022-XX-XXXX

This number has been established for  
Barbara Bates

|   |  |   |                                      |   |                            |                         |
|---|--|---|--------------------------------------|---|----------------------------|-------------------------|
| <b>a</b> Control number   |  | 22222   |                                      | OMB No. 1545-0008                                 |                            |                         |
| <b>b</b> Employer identification number (EIN)<br>04-7XXXXXX   |  | <b>1</b> Wages, tips, other compensation<br>24,612.00   |                                      | <b>2</b> Federal income tax withheld<br>687.00    |                            |                         |
| <b>c</b> Employer's name, address, and ZIP code<br>Bluefield Telecommunications<br>5775 Pomona Street<br>New Orleans LA 70113 |  | <b>3</b> Social security wages<br>24,612.00   |                                      | <b>4</b> Social security tax withheld<br>1,525.94 |                            |                         |
|   |  | <b>5</b> Medicare wages and tips<br>24,612.00   |                                      | <b>6</b> Medicare tax withheld<br>356.87          |                            |                         |
|   |  | <b>7</b> Social security tips   |                                      | <b>8</b> Allocated tips                           |                            |                         |
| <b>d</b> Employee's social security number<br>015-XX-XXXX   |  | <b>9</b> Advance EIC payment<br>1,200.00  |                                      | <b>10</b> Dependent care benefits                 |                            |                         |
| <b>e</b> Employee's first name and initial Last name<br><br>Mary Jane Hood<br>3717 E. Lee Street<br>Your City, State and Zip  |  | <b>11</b> Nonqualified plans  |                                      | <b>12a</b>  |                            |                         |
|   |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                                      | <b>12b</b>  |                            |                         |
|   |  | <b>14</b> Other   |                                      | <b>12c</b>  |                            |                         |
|   |  |   |                                      | <b>12d</b>  |                            |                         |
| <b>f</b> Employee's address and ZIP code  |  |   |                                      |   |                            |                         |
| <b>15</b> State<br>YS   | Employer's state ID number<br>557-2315 | <b>16</b> State wages, tips, etc.<br>24,612.00  | <b>17</b> State income tax<br>265.00 | <b>18</b> Local wages, tips, etc.                 | <b>19</b> Local income tax | <b>20</b> Locality name |
|   |  |   |                                      |   |                            |                         |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|--|--|----------------------------|---------------------------------------|--|--|--|---|---|---|---|---|
| Form <b>13614</b><br>(Rev. 11-2005)  | <b>INTERVIEW AND INTAKE SHEET</b>  |                            |                                       |  |  |  |   |   |   |   |   |
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.   |  |                            |                                       |  |  |  |   |   |   |   |   |
| You will need:   | <input checked="" type="checkbox"/> Valid Picture I.D.   |                            |                                       |  |  | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child   |   |   |   |   |   |
|  | <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse |                            |                                       |  |  | <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account |   |   |   |   |   |
|  | <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return        |                            |                                       |  |  | <input type="checkbox"/> Copy of prior year's tax return, if available   |   |   |   |   |   |
|  | <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit                              |                            |                                       |  |  |  |   |   |   |   |   |
| Your First Name  | Susanne  | M.I.                       | E                                     | Last Name  | Denison                                      |  |   |   |   |   |   |
| Spouse's First Name  | Charles  | M.I.                       | V                                     | Spouse's Last Name, if different   |  |  |   |   |   |   |   |
| Address  | 2125 Hood Drive  | City                       | Your City                             | State  | Your St                                      | Zip Code   | Your Zip  |   |   |   |   |
| Telephone Number: Daytime  | Your Telephone Number  |                            | Evening                               |  |  | Cell   |   |   |   |   |   |
| Your Date of Birth (mm/dd/yyyy)  | 07 / 07 / 1959   |                            |                                       | Spouse's Date of Birth (mm/dd/yyyy)  |  | / /  |   |   |   |   |   |
| <b>Critical Data</b>   |  |                            |                                       |  |  |  |   |   |   |   |   |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  |  |                            |                                       | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |  |  |   |   |   |   |   |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   |  |                            |                                       | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                            |  |  |   |   |   |   |   |
| As of December 31st were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input checked="" type="checkbox"/> Separated <input type="checkbox"/> Divorced   |  |                            |                                       |  |  |  |   |   |   |   |   |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A   |  |                            |                                       |  |  |  |   |   |   |   |   |
| Is your spouse deceased?   |  |                            | If yes, date spouse died (mm/dd/yyyy) |  |  |  |   |   |   |   |   |
| <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |                            | / /                                   |  |  |  |   |   |   |   |   |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |                            |                                       |  |  |  |   |   |   |   |   |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |                            |                                       |  |  |  |   |   |   |   |   |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |                            |                                       |  |  |  |   |   |   |   |   |
| <b>Family and Dependent Information</b>  |  |                            |                                       |  |  |  |   |   |   |   |   |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year.<br>For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |  |                            |                                       |  |  |  |   |   |   |   |   |
| First Name   | Last Name  | Date of Birth (mm/dd/yyyy) | Relationship to you                   | Months in home,<br>*see Special Rules below  | US Citizen, Resident of US, Canada or Mexico | Did person file joint return?  | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
| Agnes  | Denison  | 02/26/1986                 | daughter                              | 12   | U.S.   | no   | yes   | no  | yes   | no  | no  |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
|  |  |                            |                                       |  |  |  |   |   |   |   |   |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:<br>• Did one or both parents provide over half of the child's total support? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>• Is the child in custody of one or both parents for more than half of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |                            |                                       |  |  |  |   |   |   |   |   |
| Form <b>13614</b> (Rev. 11-2005)   |  |                            | Catalog Number 38836A                 |  |  | Department of the Treasury — Internal Revenue Service  |   |   |   |   |   |

| <b>During the tax year did you, your spouse, or anyone in your household:</b>  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |  |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |  |  |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |  |  |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature    Susanne E. Denison \s
Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Susanne has not lived with her husband since October 2005 and he will not agree to file jointly with her. Her husband's name is Charles V. Denison (SS# 026-XX-XXXX) and he lives at 130 N Elon Ave, Your City, State and Zip Code.*
- Susanne has one daughter, Agnes, is a full time student (freshman) at a private university. The university issued a Form 1098-T for tuition and fees paid to the school.*
- Susanne provided for all of Agnes' support during last year.*
- Susanne is a full-time school teacher.*
- Charles has already submitted his tax return and he did not itemize deductions this year.*
- Susanne will take care of any amount due by check and wants any refund sent to her home address.*
- She does not want to contribute to the Presidential Election Campaign Fund.*

Form **13614** (Rev. 11-2005)
Catalog Number 38836A
Department of the Treasury — Internal Revenue Service

# SOCIAL SECURITY

019-XX-XXXX

This number has been established for  
Susanne E. Denison

# SOCIAL SECURITY

027-XX-XXXX

This number has been established for  
Agnes Denison

|   |  |  |                                   |   |                         |
|---|--|--|-----------------------------------|---|-------------------------|
| <b>a</b> Control number   |  | 22222  |                                   | OMB No. 1545-0008                                 |                         |
| <b>b</b> Employer identification number (EIN)<br>04-9XXXXXX   |  | <b>1</b> Wages, tips, other compensation<br>36,240.67  |                                   | <b>2</b> Federal income tax withheld<br>6,933.87  |                         |
| <b>c</b> Employer's name, address, and ZIP code<br>Marion School District<br>1309 Ferns Street, SE<br>Buffalo, NY 14240         |  | <b>3</b> Social security wages<br>36,240.67  |                                   | <b>4</b> Social security tax withheld<br>2,246.92 |                         |
|   |  | <b>5</b> Medicare wages and tips<br>36,240.67  |                                   | <b>6</b> Medicare tax withheld<br>525.00          |                         |
|   |  | <b>7</b> Social security tips  |                                   | <b>8</b> Allocated tips                           |                         |
| <b>d</b> Employee's social security number<br>019-XX-XXXX   |  | <b>9</b> Advance EIC payment   |                                   | <b>10</b> Dependent care benefits                 |                         |
| <b>e</b> Employee's first name and initial      Last name<br><br>Susanne Denison<br>2125 Hood Drive<br>Your City, State and Zip |  | <b>11</b> Nonqualified plans   |                                   | <b>12a</b>  |                         |
|   |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                                   | <b>12b</b>  |                         |
|   |  | <b>14</b> Other  |                                   | <b>12c</b>  |                         |
|   |  |  |                                   | <b>12d</b>  |                         |
| <b>f</b> Employee's address and ZIP code  |  |  |                                   |   |                         |
| <b>15</b> State      Employer's state ID number<br>YS      55-68960   | <b>16</b> State wages, tips, etc.<br>36,240.67 | <b>17</b> State income tax<br>1,087.00   | <b>18</b> Local wages, tips, etc. | <b>19</b> Local income tax                        | <b>20</b> Locality name |

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2005

Department of the Treasury—Internal Revenue Service



| <input type="checkbox"/> CORRECTED  |  |   |  |  |
|---|--|---|--|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number<br><b>Wake Forest University</b><br><b>1201 Reynolda Road</b><br><b>Winston-Salem NC 27701</b>            |  | <b>1</b> Payments received for qualified tuition and related expenses<br><b>\$ 2,500.00</b>   | OMB No. 1545-1574<br><br><div style="font-size: 2em; font-weight: bold;">2005</div><br>Form <b>1098-T</b>            | <b>Tuition Statement</b>   |
|   |  | <b>2</b> Amounts billed for qualified tuition and related expenses<br><b>\$</b>   |  |  |
| FILER'S Federal identification no.<br><b>05-0XXXXXX</b>   | STUDENT'S social security number<br><b>027-xx-xxxx</b> | <b>3</b> Adjustments made for a prior year<br><b>\$</b>   | <b>4</b> Scholarships or grants<br><b>\$</b>   | <b>Copy B For Student</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. |
| STUDENT'S name<br><br><b>Agnes Denison</b><br><br>Street address (including apt. no.)<br><b>2125 Hood Drive</b><br><br>City, state, and ZIP code<br><b>Your City, State and Zip</b> |  | <b>5</b> Adjustments to scholarships or grants for a prior year<br><b>\$</b>  |  |  |
| Service Provider/Acct. No. (see instructions)   |  | <b>6</b> The amount in box 1 or 2 includes amounts for an academic period beginning January- March 2006 (if checked) <input type="checkbox"/> | <b>7</b> Reimbursements or refunds of qualified tuition and related expenses from an insurance contract<br><b>\$</b> |  |
|   |  | <b>8</b> Check if at least half-time student <input type="checkbox"/>   | <b>9</b> Check if a graduate student <input type="checkbox"/>  |  |
| Form <b>1098-T</b> (keep for your records) Department of the Treasury - Internal Revenue Service  |  |   |  |  |

| <input type="checkbox"/> CORRECTED (if checked)   |   |  |   |   |
|---|---|--|---|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Salem Bank</b><br><b>PO Box 27865</b><br><b>Hartford, CT 06101</b>   |   | Payer's RTN (optional)   | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold;">2005</div><br>Form <b>1099-INT</b> | <b>Interest Income</b>  |
|   |   |  |   |   |
| PAYER'S Federal identification number<br><b>05-1XXXXXX</b>  | RECIPIENT'S identification number<br><b>019-xx-xxxx</b> | <b>1</b> Interest income not included in box 3<br><b>\$ 683.45</b> |   | <b>Copy B For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br><br><b>Susanne Denison</b><br><br>Street address (including apt. no.)<br><b>2125 Hood Drive</b><br><br>City, state, and ZIP code<br><b>Your City, State and Zip</b> |   | <b>2</b> Early withdrawal penalty<br><b>\$</b>                     | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br><b>\$</b>                                 |   |
| Account number (see instructions)   |   | <b>4 Federal income tax withheld</b><br><b>\$</b>                  | <b>5</b> Investment expenses<br><b>\$</b>   |   |
|   |   | <b>6</b> Foreign tax paid<br><b>\$</b>                             | <b>7</b> Foreign country or U.S. possession   |   |
|   |   |  |   |   |
| Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service  |   |  |   |   |

## Exercise 4 – The Chapman Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)  | INTERVIEW AND INTAKE SHEET  |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|---|--|---|--|---|--|---|---|---|---|---|---|---|---------|----------------|------------|----------|------|-----------|----|-----|-------|---------|----------|----------|---------------------------|-----------------------|--|--|---------|------|---------------------------------|----------------|--|--|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b> <div style="display: flex; flex-wrap: wrap;"><div style="width: 50%;"><input checked="" type="checkbox"/> Valid Picture I.D.</div><div style="width: 50%;"><input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child</div><div style="width: 50%;"><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse</div><div style="width: 50%;"><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account</div><div style="width: 50%;"><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return</div><div style="width: 50%;"><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b></div><div style="width: 50%;"><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit</div></div>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%;"><tr><td style="width: 30%;">Your First Name</td><td style="width: 15%;">David</td><td style="width: 10%;">M.I.</td><td style="width: 10%;">A</td><td style="width: 35%;">Last Name</td><td style="width: 10%;">Chapman</td></tr><tr><td>Spouse's First Name</td><td>Mary</td><td>M.I.</td><td>E</td><td colspan="2">Spouse's Last Name, if different</td></tr><tr><td>Address</td><td colspan="3">876 Kenyon Ave</td><td>City</td><td>Your City</td></tr><tr><td></td><td></td><td>State</td><td>Your St</td><td>Zip Code</td><td>Your Zip</td></tr><tr><td>Telephone Number: Daytime</td><td colspan="3">Your Telephone Number</td><td>Evening</td><td>Cell</td></tr><tr><td>Your Date of Birth (mm/dd/yyyy)</td><td colspan="3">11 / 18 / 1971</td><td>Spouse's Date of Birth (mm/dd/yyyy)</td><td>08 / 07 / 1973</td></tr></table>  |   | Your First Name  | David   | M.I.   | A   | Last Name                                | Chapman   | Spouse's First Name                                   | Mary  | M.I.  | E   | Spouse's Last Name, if different                    |   | Address | 876 Kenyon Ave |            |          | City | Your City |    |     | State | Your St | Zip Code | Your Zip | Telephone Number: Daytime | Your Telephone Number |  |  | Evening | Cell | Your Date of Birth (mm/dd/yyyy) | 11 / 18 / 1971 |  |  | Spouse's Date of Birth (mm/dd/yyyy) | 08 / 07 / 1973 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name  | David   | M.I.   | A   | Last Name  | Chapman   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name  | Mary  | M.I.   | E   | Spouse's Last Name, if different   |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address  | 876 Kenyon Ave  |  |   | City   | Your City   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   | State  | Your St   | Zip Code   | Your Zip  |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime  | Your Telephone Number   |  |   | Evening  | Cell  |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)  | 11 / 18 / 1971  |  |   | Spouse's Date of Birth (mm/dd/yyyy)  | 08 / 07 / 1973  |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%;"><tr><td style="width: 50%;">Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br/><input checked="" type="checkbox"/> Spouse</td><td style="width: 50%;">Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br/><input checked="" type="checkbox"/> Spouse</td></tr><tr><td>Check if Legally Blind: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td><td>Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td></tr></table>   |   | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse   | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                       |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No      If yes, date spouse died (mm/dd/yyyy)      /      /   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>First Name</th><th>Last Name</th><th>Date of Birth (mm/dd/yyyy)</th><th>Relationship to you</th><th>Months in home, *see Special Rules below</th><th>US Citizen, Resident of US, Canada or Mexico</th><th>Did person file joint return?</th><th>Is child a full-time student or permanently and totally disabled?</th><th>Did child provide more than 50% of their own support?</th><th>Did you provide more than 50% of their support?</th><th>Did the person have Gross Income of \$3200 or more?</th><th>Is person qualifying child of another person?</th></tr></thead><tbody><tr><td>Alice</td><td>Chapman</td><td>04/14/1994</td><td>daughter</td><td>12</td><td>U.S.</td><td>no</td><td>yes</td><td>no</td><td>yes</td><td>no</td><td>no</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> |   | First Name   | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? | Alice   | Chapman        | 04/14/1994 | daughter | 12   | U.S.      | no | yes | no    | yes     | no       | no       |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name   | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?            | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alice  | Chapman   | 04/14/1994   | daughter  | 12   | U.S.  | no                                       | yes   | no  | yes   | no  | no  |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less: <ul style="list-style-type: none"><li>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li></ul>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005)   | Department of the Treasury — Internal Revenue Service   |  |   |  |   |  |   |   |   |   |   |   |   |         |                |            |          |      |           |    |     |       |         |          |          |                           |                       |  |  |         |      |                                 |                |  |  |                                     |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| <b>During the tax year did you, your spouse, or anyone in your household:</b>  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |  |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |  |  |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |  |  |
| Make contributions to an IRA or a retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature   David A. Chapman \s
Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- David and Mary were married on October 11, 2005. David has one daughter, from his previous marriage.*
- His daughter's name is Alice and she lived with David all of last year but her mother provided almost half of her support.*
- Mary, whose maiden name is Wilson, tells you she has not yet notified the Social Security Administration of her name change to Chapman.*
- David works as a Mechanic and Mary is a secretary.*
- Neither wants to contribute to the Presidential Election Campaign Fund.*

Form **13614** (Rev. 11-2005)
Catalog Number 38836A
Department of the Treasury — Internal Revenue Service

# SOCIAL SECURITY

028-XX-XXXX

This number has been established for  
David A. Chapman

# SOCIAL SECURITY

029-XX-XXXX

This number has been established for  
Mary E. Wilson

# SOCIAL SECURITY

031-XX-XXXX

This number has been established for  
Alice Chapman

|   |  |  |                                      |   |                            |
|---|--|--|--------------------------------------|---|----------------------------|
| <b>a</b> Control number   |  | 22222  |                                      | OMB No. 1545-0008                                 |                            |
| <b>b</b> Employer identification number (EIN)<br>05-8XXXXXX   |  | <b>1</b> Wages, tips, other compensation<br>32,810.49  |                                      | <b>2</b> Federal income tax withheld<br>4812.52   |                            |
| <b>c</b> Employer's name, address, and ZIP code<br>Huron Airlines Inc<br>P.O. Box 6610<br>Chicago, IL 60607                 |  | <b>3</b> Social security wages<br>34,040.49  |                                      | <b>4</b> Social security tax withheld<br>2,110.00 |                            |
|   |  | <b>5</b> Medicare wages and tips<br>34,040.49  |                                      | <b>6</b> Medicare tax withheld<br>494.00          |                            |
|   |  | <b>7</b> Social security tips  |                                      | <b>8</b> Allocated tips                           |                            |
| <b>d</b> Employee's social security number<br>028-XX-XXXX   |  | <b>9</b> Advance EIC payment   |                                      | <b>10</b> Dependent care benefits                 |                            |
| <b>e</b> Employee's first name and initial Last name<br><br>David A. Chapman<br>876 Kenyon Ave.<br>Your City, State and Zip |  | <b>11</b> Nonqualified plans   |                                      | <b>12a</b><br>D 1,230.00                          |                            |
|   |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                                      | <b>12b</b>  |                            |
|   |  | <b>14</b> Other  |                                      | <b>12c</b>  |                            |
|   |  |  |                                      | <b>12d</b>  |                            |
| <b>f</b> Employee's address and ZIP code  |  |  |                                      |   |                            |
| <b>15</b> State<br>YS   | Employer's state ID number<br>66-78309 | <b>16</b> State wages, tips, etc.<br>32,810.49   | <b>17</b> State income tax<br>984.00 | <b>18</b> Local wages, tips, etc.                 | <b>19</b> Local income tax |
|   |  |  |                                      | <b>20</b> Locality name                           |                            |

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2005

Department of the Treasury—Internal Revenue Service

|  |                            |                                   |  |                                   |   |
|--|----------------------------|-----------------------------------|--|-----------------------------------|---|
| <b>a</b> Control number  |                            | 22222                             |  | OMB No. 1545-0008                 |   |
| <b>b</b> Employer identification number (EIN)<br>05-2XXXXXX  |                            |                                   | <b>1</b> Wages, tips, other compensation<br>26,189.53  |                                   | <b>2</b> Federal income tax withheld<br>547.00    |
| <b>c</b> Employer's name, address, and ZIP code<br>Department of Public Schools<br>100 Snow Street<br>Columbia, SC 29201         |                            |                                   | <b>3</b> Social security wages<br>26,189.53  |                                   | <b>4</b> Social security tax withheld<br>1,624.00 |
|  |                            |                                   | <b>5</b> Medicare wages and tips<br>26,189.53  |                                   | <b>6</b> Medicare tax withheld<br>380.00          |
|  |                            |                                   | <b>7</b> Social security tips  |                                   | <b>8</b> Allocated tips                           |
| <b>d</b> Employee's social security number<br>029-XX-XXXX  |                            |                                   | <b>9</b> Advance EIC payment   |                                   | <b>10</b> Dependent care benefits                 |
| <b>e</b> Employee's first name and initial      Last name<br><br>Mary E. Chapman<br>546 Berry Street<br>Your City, State and Zip |                            |                                   | <b>11</b> Nonqualified plans   |                                   | <b>12a</b>  |
|  |                            |                                   | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                                   | <b>12b</b>  |
|  |                            |                                   | <b>14</b> Other  |                                   | <b>12c</b>  |
|  |                            |                                   |  |                                   | <b>12d</b>  |
| <b>f</b> Employee's address and ZIP code   |                            |                                   |  |                                   |   |
| <b>15</b> State  | Employer's state ID number | <b>16</b> State wages, tips, etc. | <b>17</b> State income tax   | <b>18</b> Local wages, tips, etc. | <b>19</b> Local income tax                        |
| YS   | 98-7456                    | 26,189.53                         | 526.00   |                                   |   |
|  |                            |                                   |  |                                   | <b>20</b> Locality name                           |
|  |                            |                                   |  |                                   |   |

**Form W-2 Wage and Tax Statement**  
**Copy 1—For State, City, or Local Tax Department**

2005

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

|   |                                   |   |   |  |
|---|-----------------------------------|---|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><br>Quincy Savings Bank<br>4801 W. Belmont Ave.<br>Raleigh NC 27611 |                                   | <b>1a</b> Total ordinary dividends      | OMB No. 1545-0110<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> | <b>Dividends and Distributions</b>   |
|   |                                   | <b>1b</b> Qualified dividends           |   |  |
|   |                                   | <b>2a</b> Total capital gain distr.     | <b>2b</b> Unrecap. Sec. 1250 gain   | <b>Copy B<br/>For Recipient</b>  |
|   |                                   |   |   |  |
| PAYER'S Federal identification number   | RECIPIENT'S identification number |   |   | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| 05-3XXXXXX  | 029-XX-XXXX                       |   |   |  |
| RECIPIENT'S name<br><br>Mary E. Chapman   |                                   | <b>2c</b> Section 1202 gain             | <b>2d</b> Collectibles (28%) gain   |  |
|   |                                   |   |   |  |
| Street address (including apt. no.)<br>876 Kenyon Avenue  |                                   | <b>3</b> Nondividend distributions      | <b>4</b> Federal income tax withheld  |  |
|   |                                   |   | \$ 24.00  |  |
| City, state, and ZIP code<br>Your City, State and Zip   |                                   | <b>5</b> Investment expenses            |   |  |
|   |                                   |   |   |  |
| Account number (see instructions)   |                                   | <b>6</b> Foreign tax paid               | <b>7</b> Foreign country or U.S. possession   |  |
|   |                                   |   |   |  |
|   |                                   | <b>8</b> Cash liquidation distributions | <b>9</b> Noncash liquidation distributions  |  |
|   |                                   |   |   |  |

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.

Lamar Bank

5501 South Avenue

Baltimore, MD 21233

Payer's RTN (optional)

OMB No. 1545-0112

2005

Interest Income

Form 1099-INT

PAYER'S Federal identification number

05-4XXXXXX

RECIPIENT'S identification number

028-XX-XXXX

1 Interest income not included in box 3

\$ 217.00

RECIPIENT'S name

David A. Chapman

Street address (including apt. no.)

876 Kenyon Avenue

City, state, and ZIP code

Your City, State and Zip

Account number (see instructions)

2 Early withdrawal penalty

\$

3 Interest on U.S. Savings Bonds and Treas. obligations

\$

4 Federal income tax withheld

\$

5 Investment expenses

\$

6 Foreign tax paid

\$

7 Foreign country or U.S. possession

Copy B

For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

# INTERMEDIATE COMPREHENSIVE PROBLEM

Intermediate  
Problem

## Problem B – The Yale Intake and Interview Sheet

| Form <b>13614</b><br>(Rev. 11-2005)  |           | INTERVIEW AND INTAKE SHEET  |                                       |   |  |                               |   |   |   |   |   |
|--|-----------|---|---------------------------------------|---|--|-------------------------------|---|---|---|---|---|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614. |           |   |                                       |   |  |                               |   |   |   |   |   |
| <b>You will need:</b>  |           |   |                                       |   |  |                               |   |   |   |   |   |
| <input checked="" type="checkbox"/> Valid Picture I.D.   |           | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child  |                                       |   |  |                               |   |   |   |   |   |
| <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse   |           | <input checked="" type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account |                                       |   |  |                               |   |   |   |   |   |
| <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return  |           | <input type="checkbox"/> Copy of prior year's tax return, <b>if available</b>   |                                       |   |  |                               |   |   |   |   |   |
| <input checked="" type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit   |           |   |                                       |   |  |                               |   |   |   |   |   |
| Your First Name Tom  |           | M.I. C.   | Last Name Yale                        |   |  |                               |   |   |   |   |   |
| Spouse's First Name Gale   |           | M.I. E.   | Spouse's Last Name, if different Yale |   |  |                               |   |   |   |   |   |
| Address 3421 Hartford St.  |           | City Your City  | State Your St                         | Zip Code Your Zip                                     |  |                               |   |   |   |   |   |
| Telephone Number: Daytime Your Phone #   |           | Evening   |                                       | Cell  |  |                               |   |   |   |   |   |
| Your Date of Birth (mm/dd/yyyy) 05 / 12 / 1942   |           | Spouse's Date of Birth (mm/dd/yyyy) 03 / 27 / 1957  |                                       |   |  |                               |   |   |   |   |   |
| <b>Critical Data</b>   |           |   |                                       |   |  |                               |   |   |   |   |   |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse  |           | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse                                    |                                       |   |  |                               |   |   |   |   |   |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse  |           | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse  |                                       |   |  |                               |   |   |   |   |   |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced   |           |   |                                       |   |  |                               |   |   |   |   |   |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A   |           |   |                                       |   |  |                               |   |   |   |   |   |
| Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |           | If yes, date spouse died (mm/dd/yyyy) / /   |                                       |   |  |                               |   |   |   |   |   |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |           |   |                                       |   |  |                               |   |   |   |   |   |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |           |   |                                       |   |  |                               |   |   |   |   |   |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |           |   |                                       |   |  |                               |   |   |   |   |   |
| <b>Family and Dependent Information</b>  |           |   |                                       |   |  |                               |   |   |   |   |   |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |           |   |                                       |   |  |                               |   |   |   |   |   |
| First Name   | Last Name | Date of Birth (mm/dd/yyyy)  | Relationship to you                   | Months in home, *see Special Rules below              | US Citizen, Resident of US, Canada or Mexico | Did person file joint return? | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
| Douglas  | Yale      | 08/15/1990  | Son                                   | 12  | Yes  | No                            | Yes   | No  | Yes   | No  | No  |
| Melissa  | Yale      | 07/23/1994  | Daughter                              | 12  | Yes  | No                            | Yes   | No  | Yes   | No  | No  |
| Patricia   | Anderson  | 11/08/1926  | Mother                                | 12  | Yes  | No                            | No  | N/A   | Yes   | Yes   | N/A   |
|  |           |   |                                       |   |  |                               |   |   |   |   |   |
|  |           |   |                                       |   |  |                               |   |   |   |   |   |
|  |           |   |                                       |   |  |                               |   |   |   |   |   |
|  |           |   |                                       |   |  |                               |   |   |   |   |   |
|  |           |   |                                       |   |  |                               |   |   |   |   |   |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b>   |           |   |                                       |   |  |                               |   |   |   |   |   |
| • Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No   |           |   |                                       |   |  |                               |   |   |   |   |   |
| • Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No  |           |   |                                       |   |  |                               |   |   |   |   |   |
| • Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No   |           |   |                                       |   |  |                               |   |   |   |   |   |
| Form <b>13614</b> (Rev. 11-2005)   |           | Catalog Number 38836A   |                                       | Department of the Treasury — Internal Revenue Service |  |                               |   |   |   |   |   |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |  |  |
|--|---|--|--|
| Receive any investment Income<br>(For example: interest or dividends)?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Pay student loan interest?                                   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive a distribution from an IRA or retirement plan?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Attend college or vocational school?                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive Social Security payments?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Own a home?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive unemployment payments?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Pay for child/dependent care that allowed you to work?       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Tom Yale \s

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
  - *Both wish to contribute to the Presidential Election Campaign.*
  - *They want to file a joint return.*
  - *Neither can be claimed as someone else's dependent.*
  - *Gale is a teacher. Tom is a retired teacher, but he is also now self-employed as a math and science tutor.*
  - *Gale's mother, Patricia Anderson, has also lived with them the entire year. Patricia's entire income consists of \$1,500 earned as a teacher's aide, \$300 in interest, and \$3,600 in Social Security Benefits. Tom & Gale provide more than half of Patricia's total support. She is a U.S. citizen, is not married, and is 78 years old.*
  - *If they have a refund, they would like their refund direct deposited and furnish a check that shows Routing Number 322070239 and Account Number 2020-45234-56. The account is in both of their names.*
  - *Tom and Gale itemized last year, but they did not receive a refund on their state return.*
  - *Tom informs you that for the entire year he paid \$500 a month in alimony to his ex-wife, Judy Yale. Her SSN is 116-XX-XXXX.*
  - *Tom states that he had read about Credit for the Elderly. He asks if he qualifies. Made a note to test for the credit at Line 48.*



Tom and Gale provide you with tax documents and further tax information that you sort in the order that will follow the IRS Form 1040.

**SOCIAL SECURITY**

111-XX-XXXX

This number has been established for  
Tom C. Yale

**SOCIAL SECURITY**

112-XX-XXXX

This number has been established for  
Gale E. Yale

**SOCIAL SECURITY**

113-XX-XXXX

This number has been established for  
Douglas Yale

**SOCIAL SECURITY**

114-XX-XXXX

This number has been established for  
Melissa Yale


**SOCIAL SECURITY**

115-XX-XXXX

This number has been established for  
Patricia Anderson

## Line 7 – Wages

- Gale is a teacher with the local school system and she furnishes you with her Form W-2.

|   |  |                                      |  |   |  |  |  |
|---|--|--------------------------------------|--|---|--|--|--|
| a Control number<br>12-34875-2  |  | OMB No. 1545-0008                    |  | Safe, accurate,<br>FAST! Use                                       |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| b Employer identification number (EIN)<br>10-3XXXXXX  |  |                                      |  | 1 Wages, tips, other compensation<br>21,500   |  | 2 Federal income tax withheld<br>1,000   |  |
| c Employer's name, address, and ZIP code<br>Grinnell Unified School District<br>1000 W. Joplin St.<br>Your City, State & Zip Code |  |                                      |  | 3 Social security wages<br>22,700   |  | 4 Social security tax withheld<br>1,407.40   |  |
|   |  |                                      |  | 5 Medicare wages and tips<br>22,700   |  | 6 Medicare tax withheld<br>329.15  |  |
|   |  |                                      |  | 7 Social security tips  |  | 8 Allocated tips   |  |
| d Employee's social security number<br>112-XX-XXXX  |  |                                      |  | 9 Advance EIC payment   |  | 10 Dependent care benefits   |  |
| e Employee's first name and initial Last name<br>Gale R. Yale<br>3421 Hartford St.<br>Your City, State & Zip Code                 |  |                                      |  | 11 Nonqualified plans   |  | 12a See instructions for box 12<br>D 1,200   |  |
|   |  |                                      |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | 12b  |  |
|   |  |                                      |  | 14 Other  |  | 12c  |  |
|   |  |                                      |  |   |  | 12d  |  |
| f Employee's address and ZIP code   |  |                                      |  |   |  |  |  |
| 15 State Employer's state ID number<br>YS XX-XXXXXXX  |  | 16 State wages, tips, etc.<br>21,500 |  | 17 State income tax<br>613  |  | 18 Local wages, tips, etc.   |  |
|   |  |                                      |  |   |  | 19 Local income tax  |  |
|   |  |                                      |  |   |  | 20 Locality name   |  |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

Press [F7] Tax Refund (Due) – TW04 – \$5,547.

Estimate for TW05 – \$5,889.

## Line 8 – Interest

- Tom and Gale have two bank accounts and furnish you with their Forms 1099-INT.

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |   |  |   |  |
|---|--|--|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Chaffey Federal</b><br>15321 Tyler St.<br>Your City, State & Zip   |  | Payer's RTN (optional)<br><br>   | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> <div style="text-align: center;">Form <b>1099-INT</b></div> | <b>Interest Income</b><br><br><b>Copy B<br/>For Recipient</b><br><small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> |   |  |
| PAYER'S Federal identification number<br>10-4XXXXXX   | RECIPIENT'S identification number<br>111-XX-XXXX | <b>1</b> Interest income not included in box 3<br><div style="text-align: right;">\$ 268</div> |   |  |   |  |
| RECIPIENT'S name<br><b>Tom C. Yale</b><br><br>Street address (including apt. no.)<br>3421 Hartford<br>City, state, and ZIP code<br>Your City, State, Zip<br><br>Account number (see instructions) |  | <b>2</b> Early withdrawal penalty<br><div style="text-align: right;">\$ 45</div>               | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br><div style="text-align: right;">\$</div>  |  |   |  |
|   |  | <b>4 Federal income tax withheld</b><br><div style="text-align: right;">\$</div>               | <b>5</b> Investment expenses<br><div style="text-align: right;">\$</div>  |  |   |  |
|   |  | <b>6</b> Foreign tax paid<br><div style="text-align: right;">\$</div>                          | <b>7</b> Foreign country or U.S. possession   |  |   |  |
| Form <b>1099-INT</b>  |  |  | (keep for your records)   |  | Department of the Treasury - Internal Revenue Service |  |

| <input type="checkbox"/> CORRECTED (if checked)  |  |   |   |  |   |  |
|--|--|---|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Mercer Bank</b><br>14890 Tyler St.<br>Your City, State & Zip  |  | Payer's RTN (optional)<br><br>  | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> <div style="text-align: center;">Form <b>1099-INT</b></div> | <b>Interest Income</b><br><br><b>Copy B<br/>For Recipient</b><br><small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> |   |  |
| PAYER'S Federal identification number<br>10-6XXXXXX  | RECIPIENT'S identification number<br>111-XX-XXXX | <b>1</b> Interest income not included in box 3<br><div style="text-align: right;">\$ 56</div> |   |  |   |  |
| RECIPIENT'S name<br><b>Tom Yale</b><br><br>Street address (including apt. no.)<br>3421 Hartford<br>City, state, and ZIP code<br>Your City, State, Zip<br><br>Account number (see instructions) |  | <b>2</b> Early withdrawal penalty<br><div style="text-align: right;">\$</div>                 | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br><div style="text-align: right;">\$</div>  |  |   |  |
|  |  | <b>4 Federal income tax withheld</b><br><div style="text-align: right;">\$</div>              | <b>5</b> Investment expenses<br><div style="text-align: right;">\$</div>  |  |   |  |
|  |  | <b>6</b> Foreign tax paid<br><div style="text-align: right;">\$</div>                         | <b>7</b> Foreign country or U.S. possession   |  |   |  |
| Form <b>1099-INT</b>   |  |   | (keep for your records)   |  | Department of the Treasury - Internal Revenue Service |  |

Press [F7] Tax Refund (Due) – TW04 – \$5,495

Estimate for TW05 – \$5,837.

## Line 9 – Dividends

- Tom and Gale have two stock funds and furnish you with their Forms 1099-DIV.

| <input type="checkbox"/> CORRECTED (if checked)  |  |   |       | OMB No. 1545-0110                                |  | Dividends and Distributions  |
|--|--|---|-------|--|--|------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Menlo Global Inc.<br>368 10th St.<br>Your City, State & Zip Code |  | 1a Total ordinary dividends                         | \$ 73 | 2005   | Form 1099-DIV  |                              |
|  |  | 1b Qualified dividends                              | \$ 73 |  |  |                              |
|  |  | PAYER'S Federal identification number<br>10-7XXXXXX |       | RECIPIENT'S identification number<br>111-XX-XXXX |  | 2a Total capital gain distr. |
| RECIPIENT'S name<br>Tom & Gale Yale  |  | 2c Section 1202 gain                                | \$    | 2d Collectibles (28%) gain                       | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |                              |
| Street address (including apt. no.)<br>3421 Hartford   |  | 3 Nondividend distributions                         | \$    | 4 Federal income tax withheld                    |  |                              |
| City, state, and ZIP code<br>Your City, State & Zip  |  | 5 Investment expenses                               | \$    | 6 Foreign tax paid                               |  |                              |
| Account number (see instructions)  |  | 7 Foreign country or U.S. possession                | \$    | 8 Cash liquidation distributions                 |  |                              |
|  |  | 9 Noncash liquidation distributions                 | \$    |  |  |                              |
| Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service  |  |   |       |  |  |                              |

| <input type="checkbox"/> CORRECTED (if checked)   |  |   |        | OMB No. 1545-0110                                |  | Dividends and Distributions  |
|---|--|---|--------|--|--|------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Fairbury Industries Inc.<br>23 Wiley Place<br>Your City, State & Zip Code |  | 1a Total ordinary dividends                         | \$ 456 | 2005   | Form 1099-DIV  |                              |
|   |  | 1b Qualified dividends                              | \$ 456 |  |  |                              |
|   |  | PAYER'S Federal identification number<br>10-8XXXXXX |        | RECIPIENT'S identification number<br>111-XX-XXXX |  | 2a Total capital gain distr. |
| RECIPIENT'S name<br>Tom & Gale Yale   |  | 2c Section 1202 gain                                | \$     | 2d Collectibles (28%) gain                       | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |                              |
| Street address (including apt. no.)<br>3421 Hartford  |  | 3 Nondividend distributions                         | \$     | 4 Federal income tax withheld                    |  |                              |
| City, state, and ZIP code<br>Your City, State & Zip   |  | 5 Investment expenses                               | \$     | 6 Foreign tax paid                               |  |                              |
| Account number (see instructions)   |  | 7 Foreign country or U.S. possession                | \$     | 8 Cash liquidation distributions                 |  |                              |
|   |  | 9 Noncash liquidation distributions                 | \$     |  |  |                              |
| Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service   |  |   |        |  |  |                              |

Press [F7] Tax Refund (Due) – TW04 – \$5,425

Estimate for TW05 – \$5,767.

## Line 12 – Business Income

- Tom is self-employed as a math and science tutor. He furnishes you with the following information which is the income generated from his home and his total expenses:

Gross Income: . . . . . \$2,800

Business expense:

Advertising: . . . . . \$15

Supplies: . . . . . \$45

Agency Fees: . . . . . \$50

- Tom also tutors as an independent contractor through a tutoring service and he furnishes you with a Form 1099-MISC.
- Tom drives a minivan. His total miles for the minivan for the year was 10,000 and he had 850 business miles. From January–August, he drove 550 business miles, and 300 business miles between September and the end of December. He placed the auto in business service on June 1, 2003. He used the minivan for both business and personal use and he and Gale also own another auto. He keeps written documentation of his business miles.

| PAYER'S name, street address, city, state, ZIP code, and telephone no. |                                   | 1 Rents  |  | OMB No. 1545-0115                                      |  | Miscellaneous Income   |
|--|-----------------------------------|--|--|--|--|--|
| Lafayette Tutor Services   |                                   | \$   |  | 2005   |  |  |
| 8350 Bluefield Way, Suite 240  |                                   | 2 Royalties  |  | Form 1099-MISC   |  |  |
| Your City, State & Zip   |                                   | \$   |  | 4 Federal income tax withheld                          |  |  |
|  |                                   | 3 Other income   |  | \$   |  |  |
| PAYER'S Federal identification number                                  | RECIPIENT'S identification number | 5 Fishing boat proceeds  |  | 6 Medical and health care payments                     |  | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| 10-9XXXXXX   | 111-XX-XXXX                       | \$   |  | \$   |  |  |
| RECIPIENT'S name   |                                   | 7 Nonemployee compensation   |  | 8 Substitute payments in lieu of dividends or interest |  |  |
| Tom Yale   |                                   | \$ 2,000   |  | \$   |  |  |
| Street address (including apt. no.)                                    |                                   | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> |  | 10 Crop insurance proceeds                             |  |  |
| 3421 Hartford St.  |                                   | 11   |  | 12   |  |  |
| City, state, and ZIP code  |                                   | 13 Excess golden parachute payments  |  | 14 Gross proceeds paid to an attorney                  |  |  |
| Your City, State & Zip   |                                   | \$   |  | \$   |  |  |
| Account number (see instructions)                                      |                                   | 15a Section 409A deferrals   |  | 15b Section 409A income                                |  |  |
|  |                                   | \$   |  | \$   |  |  |
|  |                                   | 16 State tax withheld  |  | 17 State/Payer's state no.                             |  | 18 State income  |
|  |                                   | \$   |  | YS   |  |  |
|  |                                   |  |  |  |  | \$ 2,000   |

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service

- Tom uses 999999 as his business code on Schedule C-EZ.
- At this point you also calculate the self-employment tax on Schedule SE and bring the tax over to the Form 1040. You also take one-half of the tax as an adjustment on Form 1040, Line 30.

Press [F7] Tax Refund (Due) – TW04 – \$4,251

Estimate for TW05 – \$4,722.

## Line 15 – IRA Distributions

- In March, 2005, in order to help pay for a major home repair, Tom & Gale took a \$1,000 distribution from Gale's IRA. They furnish you with a Form 1099-R.

| <input type="checkbox"/> CORRECTED (if checked)  |  | OMB No. 1545-0119                                    |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |  |
|--|--|--|--|---|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Hastings Investments<br>45 Rockhurst Way<br>Your City, State & Zip Code |  | 1 Gross distribution<br>\$ 1,000                     | 2005   |   | Form 1099-R  |
|  |  | 2a Taxable amount<br>\$                              |  |   |  |
| PAYER'S Federal identification number<br>10-1XXXXXX  |  | RECIPIENT'S identification number<br>112-XX-XXXX     | 2b Taxable amount not determined <input checked="" type="checkbox"/> | Total distribution <input type="checkbox"/>   |  |
| RECIPIENT'S name<br>Gale E. Yale   |  | 3 Capital gain (included in box 2a)<br>\$            | 4 Federal income tax withheld<br>\$                                  |   | Copy B<br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt. no.)<br>3421 Hartford St.   |  | 5 Employee contributions or insurance premiums<br>\$ | 6 Net unrealized appreciation in employer's securities<br>\$         |   |  |
| City, state, and ZIP code<br>Your City, State & Zip Code   |  | 7 Distribution code(s)<br>1                          | IRA/SEP/SIMPLE <input checked="" type="checkbox"/>                   | 8 Other<br>\$ %   | This information is being furnished to the Internal Revenue Service.   |
| Account number (see instructions)<br>2-4567-235  |  | 9a Your percentage of total distribution<br>%        | 9b Total employee contributions<br>\$                                |   |  |
|  |  | 10 State tax withheld<br>\$                          | 11 State/Payer's state no.<br>\$                                     | 12 State distribution<br>\$   |  |
|  |  | 13 Local tax withheld<br>\$                          | 14 Name of locality<br>\$  | 15 Local distribution<br>\$   |  |

Form 1099-R Department of the Treasury - Internal Revenue Service

Press [F7] Tax Refund (Due) – TW04 – \$3,840

Estimate for TW05 – \$4,323.

## Line 16 – Pensions and Annuities

Tom has received a pension for the entire year. He gives you a Form 1099-R.

| <input type="checkbox"/> CORRECTED (if checked)   |  | OMB No. 1545-0119                                    |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |  |
|---|--|--|--|---|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Grinell Unified School District<br>Unified Pension Fund & Trust<br>230 Baylor St.<br>Your City, State & Zip Code |  | 1 Gross distribution<br>\$ 14,400                    | 2005   |   | Form 1099-R  |
|   |  | 2a Taxable amount<br>\$ 13,200                       |  |   |  |
| PAYER'S Federal identification number<br>10-0XXXXXX   |  | RECIPIENT'S identification number<br>111-XX-XXXX     | 2b Taxable amount not determined <input type="checkbox"/>    | Total distribution <input type="checkbox"/>   |  |
| RECIPIENT'S name<br>Tom C. Yale   |  | 3 Capital gain (included in box 2a)<br>\$            | 4 Federal income tax withheld<br>\$ 1,320.00                 |   | Copy B<br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt. no.)<br>3421 Hartford St.  |  | 5 Employee contributions or insurance premiums<br>\$ | 6 Net unrealized appreciation in employer's securities<br>\$ |   |  |
| City, state, and ZIP code<br>Your City, State & Zip   |  | 7 Distribution code(s)<br>7                          | IRA/SEP/SIMPLE <input type="checkbox"/>                      | 8 Other<br>\$ %   | This information is being furnished to the Internal Revenue Service.   |
| Account number (see instructions)<br>12-34567-2   |  | 9a Your percentage of total distribution<br>%        | 9b Total employee contributions<br>\$                        |   |  |
|   |  | 10 State tax withheld<br>\$ 132                      | 11 State/Payer's state no.<br>100123                         | 12 State distribution<br>\$ 13,200  |  |
|   |  | 13 Local tax withheld<br>\$                          | 14 Name of locality<br>\$                                    | 15 Local distribution<br>\$   |  |

Form 1099-R Department of the Treasury - Internal Revenue Service

Press [F7] Tax Refund (Due) – TW04 – \$2,113

Estimate for TW05 – \$2,231.

## Line 20a – Social Security benefits

- Tom has also received Social Security benefits for the entire year. He provides you with a Form SSA-1099.

| FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT  |   |   |
|--|---|---|
| <b>2005</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.<br>• SEE THE REVERSE FOR MORE INFORMATION.                         |   |   |
| Box 1. Name<br><b>Tom C. Yale</b>  | Box 2. Beneficiary's Social Security Number<br><b>111-XX-XXXX</b> |   |
| Box 3. Benefits Paid in 2005<br><b>10,800.00</b>   | Box 4. Benefits Repaid to SSA in 2005                             | Box 5. Net Benefits for 2004 (Box 3 minus Box 4)<br><b>10,800.00</b>                  |
| DESCRIPTION OF AMOUNT IN BOX 3<br><b>Paid by check or direct deposit: \$9,862</b><br><br><b>Medicare Premiums: \$938.00</b><br><br><b>Total: \$10,800.00</b> |   | DESCRIPTION OF AMOUNT IN BOX 4  |
|  |   | Box 6. Voluntary Federal Income Tax Withholding                                       |
|  |   | Box 7. Address<br><b>3421 Hartford St.</b><br><b>Your City, State, &amp; Zip Code</b> |
|  |   | Box 8. Claim Number (Use this number if you need to contact SSA.)                     |

Form SSA-1099-SM (5-2006) **DO NOT RETURN THIS FORM TO SSA OR IRS**

Press [F7] Tax Refund (Due) – TW04 – \$1,048

Estimate for TW05 – \$1,453

## Line 22 – Total Income – \$46,324

Estimate for TW05 – \$46,275

## Line 23 – Educator Expenses

- As a teacher, Gale has \$450 of unreimbursed educator expenses.

Press [F7] Tax Refund (Due) – TW04 – \$1,116

Estimate for TW05 – \$1,490

## Line 25 – IRA Deduction

- In 2005 they contributed \$1,000 to a traditional IRA for Tom and \$1,000 for Gale.

Press [F7] Tax Refund (Due) – TW04 – \$1,641

Estimate for TW05 – \$1,790

## Line 26 – Student Loan Interest

- They provide you with a bank statement that shows they paid \$800 in interest on Gale's student loans in 2005.

Press [F7] Tax Refund (Due) – TW04 – \$1,761

Estimate for TW05 – \$1,910

## Line 27 – Tuition Fees Deduction

- Patricia, who is a part-time teacher's aide at a local grammar school, wanted to improve her classroom management skills and took a course at the local college titled "Motivation and Student Performance in Primary Education". Tom & Gale paid \$150 for the course for Patricia's mother. They ask you if this can be included as part of the Tuition Fees Deduction.
- At this point in the tax return preparation process, you decide to include the allowable tuition expense as an adjustment. You make a note to test if a higher refund results if the Yales use the allowable tuition expense for the Education Credit instead of as an adjustment when you come to Line 49.

Press [F7] Tax Refund (Due) – TW04 – (This is based on the tuition taken as an adjustment at this point in the return preparation.) \$1,783

Estimate for TW05 –

## Line 30 – One-Half of Self-Employment Tax. – \$309

## Line 34 – Alimony Paid

Press [F7] Tax Refund (Due) – TW04 – \$3,029 (Note: Taxable Social Security Benefits have changed. Line 22 – Total Income – now \$43,784.)

Estimate for TW05 – \$3,511 – (Line 22 – Total Income now \$43,736.)

## Line 35 – Total Adjustments – \$9,554 (With the tuition expense taken as an adjustment)

## Line 36 – Adjusted Gross Income – (With the tuition expense taken as an adjustment)

TW04 – \$32,230, Estimate TW05 – \$34,185

## Line 39 – Itemized Deduction

- Tom and Gale want to itemize their deductions and furnish you with the following information:

|                                  |         |
|----------------------------------|---------|
| Unreimbursed Prescription Drugs: | \$120   |
| Mortgage interest:               | \$8,700 |
| Property Taxes                   | \$900   |
| Cash Charitable Contributions:   | \$1,100 |
| Union dues:                      | \$200   |

- Tom and Gale ask you if the amount Tom paid for Medicare premiums is deductible.
- Tom and Gale ask if any state tax withheld is deductible.
- Tom and Gale ask you if any of the unreimbursed teacher expenses not used for the Educator Expense adjustment can be included as an itemized deduction.

Press [F7] Tax Refund (Due) – TW04 – \$3,204

Estimate for TW05 – \$3,656



### **Line 47 – Credit for Child and Dependent Care**

- Gale's mother, Patricia, took care of their daughter, Melissa, two days a week free of charge while both Tom and Gale worked. The other three days a week Melissa was at Dana Child Care Center (EIN 10-2XXXXXX), at 1648 Baylor Ave. They paid the Center \$1,000 for her care.

Press [F7] Tax Refund (Due) – TW04 – \$3,454

Estimate for TW05 – \$3,906

### **Line 48 – Elderly or Disabled Credit – You check to determine if Tom qualifies for this credit.**

### **Line 49 – Education Credit**

- Tom and Gale ask you if it would be better to take the tuition expense of Patricia as the Education Credit instead of as an adjustment. You test to see which way results in a higher refund by removing the tuition expense as an adjustment and using the tuition expense for the Education Credit.

Press [F7] Tax Refund (Due) – TW04 – \$3,437 with Education Credit

Estimate for TW05 – \$3,906

(Note: Line 36 – Adjusted Gross Income – now becomes \$42,920 with the tuition expense deleted as an adjustment.)

Question: Does Credit give higher refund than adjustment? If not, reverse computations.

### **Line 50 – Retirement Savings Contribution Credit**

- Tom and Gale ask you if they are eligible for the Retirement Savings Contribution Credit. You check to determine if this credit is available for them.

Press [F7] Tax Refund (Due) – TW04 – \$3,574

Estimate for TW05 – \$4,026

### **Line 51 – Child Tax Credit – TW04 – \$334, Estimate TW05 – \$279**

### **Line 57 – Self-Employment Tax – TW04 – \$618, Estimate TW05 – \$611**

### **Line 59 – Additional Tax on Qualified Plans – TW04 – \$100, Estimate – TW05 – \$100**

### **Line 65a – Earned Income Credit (EIC) – TW05 – \$260, Estimate TW05 – \$650**

### **Line 67 – Additional Child Tax Credit – TW04 – \$1,666, Estimate TW05 – \$1,721**

### **Line 72 – Amount to be refunded – TW04 – \$3,574, Estimate TW05 – \$4,026**

Form **1040** Department of the Treasury—Internal Revenue Service **2005** (99) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

**Label** (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ **You** ☐ **Spouse**

**Filing Status**

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 17)

**Exemptions**

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18) |
|----------------|-----------|--|-------------------------------------|--|
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |

If more than four dependents, see page 18.

d Total number of exemptions claimed

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a **Taxable** interest. Attach Schedule B if required

b **Tax-exempt** interest. **Do not** include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 20)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 22)

15b

16a Pensions and annuities

16a

b Taxable amount (see page 22)

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

20b

21 Other income. List type and amount (see page 24)

21

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

22

**Adjusted Gross Income**

23 Educator expenses (see page 26)

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 One-half of self-employment tax. Attach Schedule SE

27

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction (see page XX)

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction (see page XX)

32

33 Student loan interest deduction (see page XX)

33

34 Tuition and fees deduction (see page XX)

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 31a and 32 through 35

36

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75. Cat. No. 11320B Form **1040** (2005)

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

|            |   |           |  |
|------------|---|-----------|--|
| <b>38</b>  | Amount from line 37 (adjusted gross income)   | <b>38</b> |  |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b> <input type="checkbox"/><br>if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> ▶ <b>39a</b> <input type="checkbox"/> |           |  |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ <b>39b</b> <input type="checkbox"/>  |           |  |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)  | <b>40</b> |  |
| <b>41</b>  | Subtract line 40 from line 38   | <b>41</b> |  |
| <b>42</b>  | If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33  | <b>42</b> |  |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-  | <b>43</b> |  |
| <b>44</b>  | <b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972  | <b>44</b> |  |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 35). Attach Form 6251  | <b>45</b> |  |
| <b>46</b>  | Add lines 44 and 45   | <b>46</b> |  |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required  | <b>47</b> |  |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441  | <b>48</b> |  |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R   | <b>49</b> |  |
| <b>50</b>  | Education credits. Attach Form 8863   | <b>50</b> |  |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880   | <b>51</b> |  |
| <b>52</b>  | Child tax credit (see page 37). Attach Form 8901 if required  | <b>52</b> |  |
| <b>53</b>  | Adoption credit. Attach Form 8839   | <b>53</b> |  |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859   | <b>54</b> |  |
| <b>55</b>  | Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify  | <b>55</b> |  |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>  | <b>56</b> |  |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-   | <b>57</b> |  |

**Other Taxes**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>58</b> | Self-employment tax. Attach Schedule SE   | <b>58</b> |  |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137   | <b>59</b> |  |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | <b>60</b> |  |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2                                      | <b>61</b> |  |
| <b>62</b> | Household employment taxes. Attach Schedule H   | <b>62</b> |  |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b>                                      | <b>63</b> |  |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |  |            |  |
|------------|--|------------|--|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>64</b>  |  |
| <b>65</b>  | 2005 estimated tax payments and amount applied from 2004 return  | <b>65</b>  |  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>  | <b>66a</b> |  |
| <b>b</b>   | Nontaxable combat pay election ▶ <b>66b</b>  |            |  |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 54)  | <b>67</b>  |  |
| <b>68</b>  | Additional child tax credit. Attach Form 8812  | <b>68</b>  |  |
| <b>69</b>  | Amount paid with request for extension to file (see page 54)   | <b>69</b>  |  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |  |
| <b>71</b>  | Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>   | <b>71</b>  |  |

**Refund**

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

|            |  |            |  |
|------------|--|------------|--|
| <b>72</b>  | If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b> | <b>72</b>  |  |
| <b>73a</b> | Amount of line 72 you want <b>refunded to you</b>  | <b>73a</b> |  |
| <b>b</b>   | Routing number   | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number   |            |  |
| <b>74</b>  | Amount of line 72 you want <b>applied to your 2006 estimated tax</b>                                   | <b>74</b>  |  |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>75</b> | <b>Amount you owe.</b> Subtract line 71 from line 63. For details on how to pay, see page 55 | <b>75</b> |  |
| <b>76</b> | Estimated tax penalty (see page 55)  | <b>76</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |      |                     |                          |
|---|------|---------------------|--------------------------|
| Your signature  | Date | Your occupation     | Daytime phone number ( ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                          |

**Paid Preparer's Use Only**

|  |      |   |                        |
|--|------|---|------------------------|
| Preparer's signature ▶   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN  | Phone no. ( )                                   |                        |



## SCHEDULES A&amp;B

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2005

Attachment  
Sequence No. 07

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

**Medical and Dental Expenses****Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-2) . . . . .**2** Enter amount from Form 1040, line 38 ▶ . . . . .**3** Multiply line 2 by 7.5% (.075) . . . . .**4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .**Taxes You Paid**

(See page A-2.)

**5** State and local (check only one box):**a** ☐ Income taxes, or**b** ☐ General sales taxes (see page A-2) } . . . . .**6** Real estate taxes (see page A-3) . . . . .**7** Personal property taxes . . . . .**8** Other taxes. List type and amount ▶ . . . . .**9** Add lines 5 through 8 . . . . .**Interest You Paid**

(See page A-3.)

**10** Home mortgage interest and points reported to you on Form 1098**11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶ . . . . .**Note.**

Personal interest is not deductible.

**12** Points not reported to you on Form 1098. See page A-4 for special rules . . . . .**13** Investment interest. Attach Form 4952 if required. (See page A-4.) . . . . .**14** Add lines 10 through 13 . . . . .**Gifts to Charity**

If you made a gift and got a benefit for it, see page A-4.

**15** Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . .**16** Other than by cash or check. If any gift of \$250 or more, see page A-4. You **must** attach Form 8283 if over \$500 . . . . .**17** Carryover from prior year . . . . .**18** Add lines 15 through 17 . . . . .**Casualty and Theft Losses****19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.) . . . . .**Job Expenses and Most Other Miscellaneous Deductions**

(See page A-5.)

**20** Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶ . . . . .**21** Tax preparation fees . . . . .**22** Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .**23** Add lines 20 through 22 . . . . .**24** Enter amount from Form 1040, line 38 ▶ **24** . . . . .**25** Multiply line 24 by 2% (.02) . . . . .**26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .**Other Miscellaneous Deductions****27** Other—from list on page A-6. List type and amount ▶ . . . . .**Total Itemized Deductions****28** Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. } ▶☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter. } ▶**29** If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2005

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

**Schedule B—Interest and Ordinary Dividends**Attachment  
Sequence No. **08****Part I  
Interest**(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

- 2**
- Add the amounts on line 1
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II  
Ordinary  
Dividends**(See page B-2  
and the  
instructions for  
Form 1040,  
line 9a.)**Note.** If you  
received a Form  
1099-DIV or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5**
- List name of payer ►

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ►

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts**(See  
page B-2.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

- b**
- If "Yes," enter the name of the foreign country ►

- 8**
- During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

**Amount****1****2****3****4****Amount****5****6****Yes No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2005



Printed on recycled paper

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Net Profit From Business**  
(Sole Proprietorship)

- **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**  
► **Attach to Form 1040 or 1041.** ► **See instructions on back.**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter code from pages C-7, 8, & 9

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), if any

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

**Part II Figure Your Net Profit**

|   |                          |          |  |
|---|--------------------------|----------|--|
| <b>1 Gross receipts. Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-3 and check here . . . . .   | <input type="checkbox"/> | <b>1</b> |  |
| <b>2 Total expenses</b> (see instructions). If more than \$5,000, you <b>must</b> use Schedule C. . . . .   |                          | <b>2</b> |  |
| <b>3 Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on <b>Form 1040, line 12</b> , and <b>also on Schedule SE, line 2</b> . (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . . |                          | <b>3</b> |  |

**Part III Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► ...../...../.....
- 5** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....
- 6** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**
- 7** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**
- 8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**
- b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2005



**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040.

▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

**2005**Attachment  
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-6 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|---|----------------------------------|--|--|---|
| 1  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
| 2 Enter your short-term totals, if any, from Schedule D-1,<br>line 2 . . . . .   |   | 2                                |  |  |   |
| 3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in<br>column (d) . . . . .  |   | 3                                |  |  |   |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824   |   |                                  |  | 4  |   |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .   |   |                                  |  | 5  |   |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-6 of the instructions . . . . . |   |                                  |  | 6  | ( )   |
| 7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .  |   |                                  |  | 7  |   |

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)   | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-6 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|---|---|----------------------------------|--|--|---|
| 8   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
| 9 Enter your long-term totals, if any, from Schedule D-1,<br>line 9 . . . . .   |   | 9                                |  |  |   |
| 10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in<br>column (d) . . . . .   |   | 10                               |  |  |   |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or<br>(loss) from Forms 4684, 6781, and 8824 . . . . .                        |   |                                  |  | 11   |   |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .  |   |                                  |  | 12   |   |
| 13 Capital gain distributions. See page D-1 of the instructions . . . . .   |   |                                  |  | 13   |   |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-6 of the instructions . . . . . |   |                                  |  | 14   | ( )   |
| 15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to<br>Part III on the back . . . . .                                    |   |                                  |  | 15   |   |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2005

**Part III Summary**

|  |           |   |   |
|--|-----------|---|---|
| <b>16</b> Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .  | <b>16</b> |   |   |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.  |           |   |   |
| <b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions . . . . . ►  | <b>18</b> |   |   |
| <b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions . . . . . ►  | <b>19</b> |   |   |
| <b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040. <b>Do not</b> complete lines 21 and 22 below.<br><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. <b>Do not</b> complete lines 21 and 22 below. |           |   |   |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:<br><ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>  | <b>21</b> | ( | ) |
| <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.  |           |   |   |
| <b>22</b> Do you have qualified dividends on Form 1040, line 9b?<br><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040.<br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.  |           |   |   |



Printed on recycled paper

Schedule D (Form 1040) 2005



# **Qualified Dividends and Capital Gain Tax Worksheet—Line 44**

Keep for Your Records



- Before you begin:**
- ✓ See the instructions for line 44 on page 33 to see if you can use this worksheet to figure your tax.
  - ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43 ..... **1.** \_\_\_\_\_
2. Enter the amount from Form 1040, line 9b ..... **2.** \_\_\_\_\_
3. Are you filing Schedule D?
  - ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D, but do not enter less than -0- } **3.** \_\_\_\_\_
  - ☐ **No.** Enter the amount from Form 1040, line 13 } **3.** \_\_\_\_\_
4. Add lines 2 and 3 ..... **4.** \_\_\_\_\_
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- ..... **5.** \_\_\_\_\_
6. Subtract line 5 from line 4. If zero or less, enter -0- ..... **6.** \_\_\_\_\_
7. Subtract line 6 from line 1. If zero or less, enter -0- ..... **7.** \_\_\_\_\_
8. Enter the **smaller** of:
  - The amount on line 1, or
  - \$29,700 if single or married filing separately,
  - \$59,400 if married filing jointly or qualifying widow(er),
  - \$39,800 if head of household. } ..... **8.** \_\_\_\_\_
9. Is the amount on line 7 equal to or more than the amount on line 8?
  - ☐ **Yes.** Skip lines 9 through 11; go to line 12 and check the "No" box.
  - ☐ **No.** Enter the amount from line 7 ..... **9.** \_\_\_\_\_
10. Subtract line 9 from line 8 ..... **10.** \_\_\_\_\_
11. Multiply line 10 by 5% (.05) ..... **11.** \_\_\_\_\_
12. Are the amounts on lines 6 and 10 the same?
  - ☐ **Yes.** Skip lines 12 through 15; go to line 16.
  - ☐ **No.** Enter the **smaller** of line 1 or line 6 ..... **12.** \_\_\_\_\_
13. Enter the amount from line 10 (if line 10 is blank, enter -0-) ..... **13.** \_\_\_\_\_
14. Subtract line 13 from line 12 ..... **14.** \_\_\_\_\_
15. Multiply line 14 by 15% (.15) ..... **15.** \_\_\_\_\_
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... **16.** \_\_\_\_\_
17. Add lines 11, 15, and 16 ..... **17.** \_\_\_\_\_
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... **18.** \_\_\_\_\_
19. **Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44 ..... **19.** \_\_\_\_\_

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person  
with **self-employment** income ▶

**Who Must File Schedule SE**

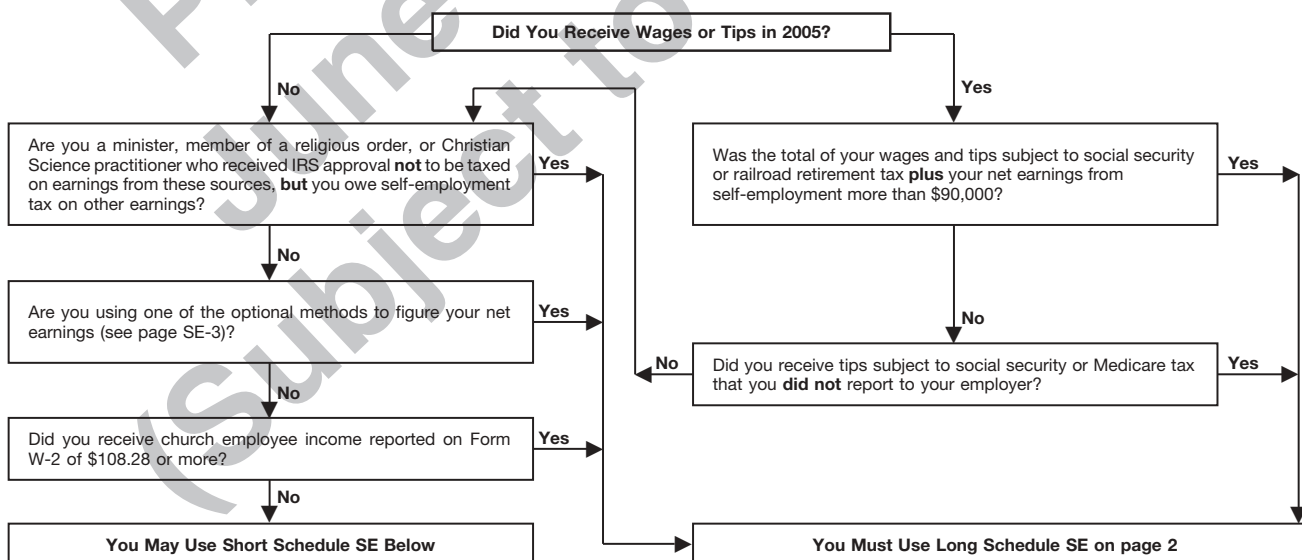
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .
- 3 Combine lines 1 and 2 . . . . .
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, **do not** file this schedule; you do not owe self-employment tax . . . . . ▶
- 5 **Self-employment tax.** If the amount on line 4 is:
  - \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 58.**
  - More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on **Form 1040, line 58.**
- 6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 27** . . . . .

|   |  |  |
|---|--|--|
| 1 |  |  |
| 2 |  |  |
| 3 |  |  |
| 4 |  |  |
| 5 |  |  |
| 6 |  |  |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

**Schedule SE (Form 1040) 2005**

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. . . . . ☐

|           |   |    |           |
|-----------|---|----|-----------|
| <b>1</b>  | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)  |    |           |
| <b>2</b>  | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4) |    |           |
| <b>3</b>  | Combine lines 1 and 2 . . . . .   |    |           |
| <b>4a</b> | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3   |    |           |
| <b>4b</b> | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .   |    |           |
| <b>4c</b> | Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . . ▶   |    |           |
| <b>5a</b> | Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .  | 5a |           |
| <b>5b</b> | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .   | 5b |           |
| <b>6</b>  | <b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .   | 6  |           |
| <b>7</b>  | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005 . . . . .   | 7  | 90,000 00 |
| <b>8a</b> | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11 . . . . .  | 8a |           |
| <b>8b</b> | Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .   | 8b |           |
| <b>8c</b> | Add lines 8a and 8b . . . . .   | 8c |           |
| <b>9</b>  | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶  | 9  |           |
| <b>10</b> | Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .   | 10 |           |
| <b>11</b> | Multiply line 6 by 2.9% (.029) . . . . .  | 11 |           |
| <b>12</b> | <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 58</b> . . . . .  | 12 |           |
| <b>13</b> | <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .  | 13 |           |

**Part II Optional Methods To Figure Net Earnings** (see page SE-3)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$2,400 or (b) your net farm profits<sup>2</sup> were less than \$1,733.

|           |  |    |          |
|-----------|--|----|----------|
| <b>14</b> | Maximum income for optional methods . . . . .  | 14 | 1,600 00 |
| <b>15</b> | Enter the <b>smaller</b> of: two-thirds (⅔) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above . . . . . | 15 |          |

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

**Caution.** You may use this method no more than five times.

|           |   |    |  |
|-----------|---|----|--|
| <b>16</b> | Subtract line 15 from line 14 . . . . .   | 16 |  |
| <b>17</b> | Enter the <b>smaller</b> of: two-thirds (⅔) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . . | 17 |  |

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.



Printed on recycled paper

Schedule SE (Form 1040) 2005

Form

2441

Child and Dependent Care Expenses

OMB No. 1545-0068

2005

Attachment Sequence No. 21

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin:

You need to understand the following terms. See Definitions on page 1 of the instructions.

• Dependent Care Benefits

• Qualifying Person(s)

• Qualified Expenses

Part I

Persons or Organizations Who Provided the Care—You must complete this part.

(If you need more space, use the bottom of page 2.)

| 1 | (a) Care provider's name | (b) Address<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|--|--|---------------------------------------|
|   |                          |  |  |                                       |
|   |                          |  |  |                                       |

Did you receive dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution.

If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Part II

Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      |  |  |
|                              |      |  |  |

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32

4 Enter your earned income. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4

6 Enter the smallest of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

| Over          | But not over | Decimal amount is |
|---------------|--------------|-------------------|
| \$0—15,000    |              | .35               |
| 15,000—17,000 |              | .34               |
| 17,000—19,000 |              | .33               |
| 19,000—21,000 |              | .32               |
| 21,000—23,000 |              | .31               |
| 23,000—25,000 |              | .30               |
| 25,000—27,000 |              | .29               |
| 27,000—29,000 |              | .28               |

If line 7 is:

| Over            | But not over | Decimal amount is |
|-----------------|--------------|-------------------|
| \$29,000—31,000 |              | .27               |
| 31,000—33,000   |              | .26               |
| 33,000—35,000   |              | .25               |
| 35,000—37,000   |              | .24               |
| 37,000—39,000   |              | .23               |
| 39,000—41,000   |              | .22               |
| 41,000—43,000   |              | .21               |
| 43,000—No limit |              | .20               |

8

9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions

10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47

11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form 2441 (2005)

CPE I-22

INTERMEDIATE

**Part III Dependent Care Benefits**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> |  |
| <b>13</b> | Enter the amount forfeited, if any (see the instructions) . . . . .  | <b>13</b> |  |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> |  |
| <b>15</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .   | <b>15</b> |  |
| <b>16</b> | Enter the <b>smaller</b> of line 14 or 15 . . . . .  | <b>16</b> |  |
| <b>17</b> | Enter your <b>earned income</b> . See instructions . . . . .   | <b>17</b> |  |
| <b>18</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>              | <b>18</b> |  |
| <b>19</b> | Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .  | <b>19</b> |  |
| <b>20</b> | Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .   | <b>20</b> |  |
| <b>21</b> | Subtract line 20 from line 14 . . . . .  | <b>21</b> |  |
| <b>22</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .  | <b>22</b> |  |
| <b>23</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .  | <b>23</b> |  |
| <b>24</b> | Enter the <b>smaller</b> of line 19 or 22 . . . . .  | <b>24</b> |  |
| <b>25</b> | Enter the amount from line 23 . . . . .  | <b>25</b> |  |
| <b>26</b> | <b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> |  |
| <b>27</b> | <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .   | <b>27</b> |  |

To claim the child and dependent care credit, complete lines 28–32 below.

|           |  |           |  |
|-----------|--|-----------|--|
| <b>28</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .  | <b>28</b> |  |
| <b>29</b> | Add lines 23 and 26 . . . . .  | <b>29</b> |  |
| <b>30</b> | Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9 . . . . .   | <b>30</b> |  |
| <b>31</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>31</b> |  |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .   | <b>32</b> |  |

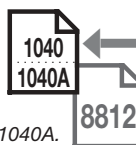


Printed on recycled paper

Form **2441** (2005)

**Additional Child Tax Credit**

Complete and attach to Form 1040 or Form 1040A.



OMB No. 1545-1620

**2005**Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**Part I All Filers**

**1** Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .

**1**

**2** Enter the amount from Form 1040, line 52, or Form 1040A, line 33 . . . . .

**2**

**3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . .

**3**

**4a** Earned income (see instructions on back) . . . . .

**4a**

**b** Nontaxable combat pay from Form(s) W-2, box 12, with code Q. If married filing jointly, include your spouse's amounts with yours. . . . .

**4b**

**5** Is the amount on line 4a more than \$11,000?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☐ **Yes.** Subtract \$11,000 from the amount on line 4a. Enter the result . . . . .

**5**

**6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .

**6**

**Next.** Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

**7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .

**7**

**8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. . . . .

**8**

**1040A filers:** Enter -0-.

**9** Add lines 7 and 8 . . . . .

**9**

**10 1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67. . . . .

**10**

**1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). . . . .

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

**11**

**12** Enter the **larger** of line 6 or line 11 . . . . .

**12**

**Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . .

**13**

Enter this amount on  
Form 1040, line 68, or  
Form 1040A, line 42.



**Education Credits**  
**(Hope and Lifetime Learning Credits)**

► See instructions.  
► Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

**Caution:** You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the **same student** in the same year.

**Part I Hope Credit.** **Caution:** You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

| 1 | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name | (b) Student's<br>social security<br>number (as<br>shown on page 1<br>of your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do<br/>not</b> enter more<br>than \$2,000 for<br>each student. | (d) Enter the<br><b>smaller</b> of the<br>amount in<br>column (c) or<br>\$1,000 | (e) Add<br>column (c) and<br>column (d) | (f) Enter one-half<br>of the amount in<br>column (e) |
|---|---|--|--|---|---|--|
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |

2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ► **2**

**Part II Lifetime Learning Credit**

| 3 | <b>Caution:</b> You <b>cannot</b> take the Hope credit and the lifetime learning credit for the <b>same student</b> in the same year. | (a) Student's name (as shown on page 1<br>of your tax return)<br>First name<br>Last name | (b) Student's social security<br>number (as shown on page<br>1 of your tax return) | (c) Qualified<br>expenses (see<br>instructions) |
|---|---|--|--|---|
|   |   |  |  |   |
|   |   |  |  |   |
|   |   |  |  |   |

4 Add the amounts on line 3, column (c), and enter the total . . . . . **4**

5 Enter the **smaller** of line 4 or \$10,000 . . . . . **5**

6 Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III . . . . . ► **6**

**Part III Allowable Education Credits**

|    |  |           |     |
|----|--|-----------|-----|
| 7  | Tentative education credits. Add lines 2 and 6 . . . . .   | <b>7</b>  |     |
| 8  | Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>8</b>  |     |
| 9  | Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  | <b>9</b>  |     |
| 10 | Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .  | <b>10</b> |     |
| 11 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>11</b> |     |
| 12 | If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . . | <b>12</b> | × . |
| 13 | Multiply line 7 by line 12 . . . . . ►   | <b>13</b> |     |
| 14 | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .   | <b>14</b> |     |
| 15 | Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .   | <b>15</b> |     |
| 16 | Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . . ►  | <b>16</b> |     |
| 17 | <b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . . ►  | <b>17</b> |     |

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

**Credit for Qualified Retirement Savings Contributions**

▶ Attach to Form 1040 or Form 1040A.

▶ See instructions on back.

OMB No. 1545-1805

**2005**Attachment  
Sequence No. **129**

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

|   | (a) You  | (b) Your spouse |
|---|----------|-----------------|
| <b>1</b> Traditional and Roth IRA contributions for 2005. <b>Do not</b> include rollover contributions . . . . .  | <b>1</b> |                 |
| <b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions) . . . . .  | <b>2</b> |                 |
| <b>3</b> Add lines 1 and 2 . . . . .  | <b>3</b> |                 |
| <b>4</b> Certain distributions received <b>after</b> 2002 and <b>before</b> the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | <b>4</b> |                 |
| <b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b> |                 |
| <b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .  | <b>6</b> |                 |
| <b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .  | <b>7</b> |                 |
| <b>8</b> Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  | <b>8</b> |                 |
| <b>9</b> Enter the applicable decimal amount shown below:   |          |                 |

| If line 8 is— |               | And your filing status is— |                   |  |
|---------------|---------------|----------------------------|-------------------|--|
| Over—         | But not over— | Married filing jointly     | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| ---           | \$15,000      | .5                         | .5                | .5   |
| \$15,000      | \$16,250      | .5                         | .5                | .2   |
| \$16,250      | \$22,500      | .5                         | .5                | .1   |
| \$22,500      | \$24,375      | .5                         | .2                | .1   |
| \$24,375      | \$25,000      | .5                         | .1                | .1   |
| \$25,000      | \$30,000      | .5                         | .1                | .0   |
| \$30,000      | \$32,500      | .2                         | .1                | .0   |
| \$32,500      | \$37,500      | .1                         | .1                | .0   |
| \$37,500      | \$50,000      | .1                         | .0                | .0   |
| \$50,000      | ---           | .0                         | .0                | .0   |

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

|   |           |  |
|---|-----------|--|
| <b>10</b> Multiply line 7 by line 9 . . . . .   | <b>10</b> |  |
| <b>11</b> Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  | <b>11</b> |  |
| <b>12</b> Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31 . . . . .   | <b>12</b> |  |
| <b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .   | <b>13</b> |  |
| <b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32 . . . . . | <b>14</b> |  |

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.



|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|--|--|--|--|--|--|---|--|---|--|--|--|-------------------------------|--|---|--|---|--|---|--|---|--|---|--|
| Form <b>13614</b><br>(Rev. 11-2005)  |  | <b>INTERVIEW AND INTAKE SHEET</b>  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614. |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>You will need:</b>  |  | <input checked="" type="checkbox"/> Valid Picture I.D.   |  |  |  |   |  | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child  |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  | <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse |  |  |  |   |  | <input checked="" type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  | <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return        |  |  |  |   |  | <input type="checkbox"/> Copy of prior year's tax return, <b>if available</b>   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  | <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit                              |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Your First Name  |  | Ronald   |  | M.I.   |  | A.  |  | Last Name   |  | Morehouse                                    |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Spouse's First Name  |  | Lisa   |  | M.I.   |  | e.  |  | Spouse's Last Name, if different  |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Address  |  | 1734 Hillsdale   |  | City   |  | Your City   |  | State   |  | Your Zip                                     |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Telephone Number: Daytime  |  | Your Phone Number  |  | Evening                                      |  |   |  | Cell  |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Your Date of Birth (mm/dd/yyyy)  |  | 11 / 12 / 1972   |  | Spouse's Date of Birth (mm/dd/yyyy)          |  | 07 / 19 / 1974                                      |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Critical Data</b>   |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Check if U.S. Citizen or resident alien all year:  |  |  |  | <input checked="" type="checkbox"/> Taxpayer |  | Check if lived in U.S. for more than 6 months:      |  | <input checked="" type="checkbox"/> Taxpayer  |  | <input checked="" type="checkbox"/> Spouse   |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  | <input checked="" type="checkbox"/> Spouse   |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Check if Legally Blind:  |  |  |  | <input type="checkbox"/> Taxpayer            |  | Check if Permanently Disabled:                      |  | <input type="checkbox"/> Taxpayer   |  | <input type="checkbox"/> Spouse              |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  | <input type="checkbox"/> Spouse              |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| As of December 31st were you:  |  |  |  | <input type="checkbox"/> Single              |  | <input checked="" type="checkbox"/> Legally Married |  | <input type="checkbox"/> Separated  |  | <input type="checkbox"/> Divorced            |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year?  |  |  |  | <input checked="" type="checkbox"/> Yes      |  | <input type="checkbox"/> No                         |  | <input type="checkbox"/> N/A  |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Is your spouse deceased?   |  |  |  | <input type="checkbox"/> Yes                 |  | <input checked="" type="checkbox"/> No              |  | If yes, date spouse died (mm/dd/yyyy)   |  | / /  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return?  |  |  |  | <input type="checkbox"/> Yes                 |  | <input checked="" type="checkbox"/> No              |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Did you provide more than half the cost of keeping up a home for the year?   |  |  |  | <input checked="" type="checkbox"/> Yes      |  | <input type="checkbox"/> No                         |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| Has the Earned Income Credit been disallowed by IRS?   |  |  |  | <input type="checkbox"/> Yes                 |  | <input checked="" type="checkbox"/> No              |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>Family and Dependent Information</b>  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| First Name   |  | Last Name  |  | Date of Birth (mm/dd/yyyy)                   |  | Relationship to you                                 |  | Months in home, *see Special Rules below  |  | US Citizen, Resident of US, Canada or Mexico |  | Did person file joint return? |  | Is child a full-time student or permanently and totally disabled? |  | Did child provide more than 50% of their own support? |  | Did you provide more than 50% of their support? |  | Did the person have Gross Income of \$3200 or more? |  | Is person qualifying child of another person? |  |
| Steven   |  | Morehouse  |  | 10/20/1994                                   |  | Son   |  | 12  |  | Yes  |  | No                            |  | Yes   |  | No  |  | Yes   |  | No  |  | No  |  |
|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
|  |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:   |  |  |  |  |  |   |  |   |  |  |  |                               |  |   |  |   |  |   |  |   |  |   |  |
| • Did one or both parents provide over half of the child's total support?  |  |  |  |  |  |   |  |   |  |  |  | <input type="checkbox"/> Yes  |  | <input type="checkbox"/> No                                       |  |   |  |   |  |   |  |   |  |
| • Is the child in custody of one or both parents for more than half of the year?   |  |  |  |  |  |   |  |   |  |  |  | <input type="checkbox"/> Yes  |  | <input type="checkbox"/> No                                       |  |   |  |   |  |   |  |   |  |
| • Did the custodial parent sign the Form 8332 or similar statement releasing the exemption?  |  |  |  |  |  |   |  |   |  |  |  | <input type="checkbox"/> Yes  |  | <input type="checkbox"/> No                                       |  |   |  |   |  |   |  |   |  |
| Form <b>13614</b> (Rev. 11-2005)   |  |  |  |  |  |   |  |   |  |  |  | Catalog Number 38836A         |  |   |  | Department of the Treasury — Internal Revenue Service |  |   |  |   |  |   |  |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Pay student loan interest?                                   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive a distribution from an IRA or retirement plan?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Attend college or vocational school?                         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive Social Security payments?  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Own a home?  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive unemployment payments?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Pay for child/dependent care that allowed you to work?       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan?   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Ronald Morehouse\s

Signature

Date


**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
  - Ronald and Lisa were married on August 6, 2005. Ronald has one son from his previous marriage. His son's name is Steven. Steven lived with Ronald all of last year but his mother provided almost half of his support.*
  - Lisa, whose maiden name was Simmons, tells you she has not yet notified the Social Security Administration of her name change to Morehouse.*
  - Ronald is a carpenter and Lisa is a teacher.*
  - Ronald does not want to give to the Presidential Election Campaign Fund, but Lisa does.*
  - Last year, Ronald also became self-employed on a part-time basis as a cabinet installer and finisher. He earned \$3,750. His expenses consisted of \$210 in supplies and his truck expense. He had owned the truck for three years and he placed it in service for his business on February 20 of last year. His written documentation shows total mileage on the truck was 17,200 and his business use as 1,250. The documentation shows 850 business miles between January and the end of August, and 400 business miles in the September–December period. The truck is also used for personal use and he and his wife have another automobile they also use for personal use.*

# SOCIAL SECURITY

Steven Michael Morehouse

This number has been established for  
127-XX-XXXX

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| <b>a</b> Control number<br>2-668-4567  |  | OMB No. 1545-0008                              |  | Safe, accurate,<br>FAST! Use   |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>12-6XXXXXX  |  |  |  | <b>1</b> Wages, tips, other compensation<br>32,810.49  |  | <b>2</b> Federal income tax withheld<br>4,812.52                                       |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Stonehill Construction, Inc.<br>P.O. Box 6728<br>Your City, State & Zip Code    |  |  |  | <b>3</b> Social security wages<br>34,040.49  |  | <b>4</b> Social security tax withheld<br>2,110.00                                      |  |
|  |  |  |  | <b>5</b> Medicare wages and tips<br>34,040.49  |  | <b>6</b> Medicare tax withheld<br>494.00   |  |
|  |  |  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |  |
| <b>d</b> Employee's social security number<br>121-XX-XXXX  |  |  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>Ronald Morehouse<br>1734 Hillsdale<br>Your City, State & Zip Code |  |  |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12<br>D      1,230.00                              |  |
|  |  |  |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |  |
|  |  |  |  | <b>14</b> Other  |  | <b>12c</b>   |  |
|  |  |  |  |  |  | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code   |  |  |  |  |  |  |  |
| <b>15</b> State      Employer's state ID number<br>You: XX-XXXXXXX   |  | <b>16</b> State wages, tips, etc.<br>32,810.49 |  | <b>17</b> State income tax<br>984.00   |  | <b>18</b> Local wages, tips, etc.  |  |
|  |  |  |  |  |  | <b>19</b> Local income tax   |  |
|  |  |  |  |  |  | <b>20</b> Locality name  |  |

**Form W-2 Wage and Tax Statement**      **2005**      Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

|   |  |   |                            |   |                  |
|---|--|---|----------------------------|---|------------------|
| a Control number<br><b>45-349870-9</b>  |  | OMB No. 1545-0008   |                            | Safe, accurate,<br><b>FAST!</b> Use  Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |                  |
| b Employer identification number (EIN)<br><b>12-4XXXXXX</b>   |  | 1 Wages, tips, other compensation<br><b>26,189.53</b>   |                            | 2 Federal income tax withheld<br><b>547.00</b>  |                  |
| c Employer's name, address, and ZIP code<br><br>Department of Public Schools<br>350 Mercer Rd.<br>Your City, State & Zip Code     |  | 3 Social security wages<br><b>26,189.53</b>   |                            | 4 Social security tax withheld<br><b>1,624.00</b>   |                  |
|   |  | 5 Medicare wages and tips<br><b>26,189.53</b>   |                            | 6 Medicare tax withheld<br><b>380.00</b>  |                  |
|   |  | 7 Social security tips  |                            | 8 Allocated tips  |                  |
| d Employee's social security number<br><b>122-XX-XXXX</b>   |  | 9 Advance EIC payment   |                            | 10 Dependent care benefits  |                  |
| e Employee's first name and initial      Last name<br><br>Lisa E. Morehouse<br>312 N. Criswell St.<br>Your City, State & Zip Code |  | 11 Nonqualified plans   |                            | 12a See instructions for box 12   |                  |
|   |  | 13 Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                            | 12b   |                  |
|   |  | 14 Other  |                            | 12c   |                  |
|   |  |   |                            | 12d   |                  |
| f Employee's address and ZIP code   |  |   |                            |   |                  |
| 15 State      Employer's state ID number<br>You: <b>XX-XXXXXX</b>   | 16 State wages, tips, etc.<br><b>26,189.53</b> | 17 State income tax<br><b>526.00</b>  | 18 Local wages, tips, etc. | 19 Local income tax   | 20 Locality name |

**Form W-2 Wage and Tax Statement**  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

2005

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

|   |   |   |  |   |
|---|---|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Lamar Bank</b><br><b>5501 Tulane Ave.</b><br><b>Your City, State and Zip ww</b>  |   | Payer's RTN (optional)                                      | OMB No. 1545-0112  | <div style="font-size: 2em; font-weight: bold;">2005</div> <div style="font-weight: bold;">Interest Income</div>  |
|   |   |   | Form <b>1099-INT</b>   |   |
| PAYER'S Federal identification number<br><b>12-5XXXXXX</b>  | RECIPIENT'S identification number<br><b>121-XX-XXXX</b> | 1 Interest income not included in box 3<br><b>\$ 217.00</b> |  | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br><br><b>Ronald A. Morehouse</b><br><br>Street address (including apt. no.)<br><b>1734 Hillsdale</b><br><br>City, state, and ZIP code<br><b>Your City, State and Zip</b><br><br>Account number (see instructions) |   | 2 Early withdrawal penalty<br><b>\$</b>                     | 3 Interest on U.S. Savings Bonds and Treas. obligations<br><b>\$</b> |   |
|   |   | 4 Federal income tax withheld<br><b>\$ 0.00</b>             | 5 Investment expenses<br><b>\$</b>                                   |   |
|   |   | 6 Foreign tax paid<br><b>\$</b>                             | 7 Foreign country or U.S. possession                                 |   |

**Form 1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

|  |  |   |   |  |
|--|--|---|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Lincoln Investments<br>4801 W. Pembroke<br>Your City, State & Zip Code   |  | 1a Total ordinary dividends<br>\$ 237.35  | OMB No. 1545-0110<br><b>2005</b><br>Form 1099-DIV | <b>Dividends and Distributions</b>   |
|  |  | 1b Qualified dividends<br>\$ 237.35       |   |  |
|  |  | 2a Total capital gain distr.<br>\$ 120.33 | 2b Unrecap. Sec. 1250 gain<br>\$                  |  |
| PAYER'S Federal identification number<br>12-3XXXXXX  | RECIPIENT'S identification number<br>122-XX-XXXX |   |   |  |
| RECIPIENT'S name<br>Lisa E. Morehouse<br><br>Street address (including apt. no.)<br>1734 Hilsdale<br><br>City, state, and ZIP code<br>Your City, State & Zip Code<br><br>Account number (see instructions) |  | 2c Section 1202 gain<br>\$                | 2d Collectibles (28%) gain<br>\$                  | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
|  |  | 3 Nondividend distributions<br>\$         | 4 Federal income tax withheld<br>\$ 24.00         |  |
|  |  |   | 5 Investment expenses<br>\$                       |  |
|  |  | 6 Foreign tax paid<br>\$                  | 7 Foreign country or U.S. possession              |  |
|  |  | 8 Cash liquidation distributions<br>\$    | 9 Noncash liquidation distributions<br>\$         |  |

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Exercise 6 – Rice Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)  | INTERVIEW AND INTAKE SHEET   |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|---|--|--|---|--|---|---|---|---|---|---|---|---------|--------------|------------|-----------|-------|---------|----------|----------|----|-----|----|----|---------------------------|-------------------|---------|--|------|--|---------------------------------|----------------|-------------------------------------|--|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b><br><div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> Valid Picture I.D.<br/><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit</div><div><input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b></div></div>  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 30%;">Your First Name</td><td style="width: 15%;">Mark</td><td style="width: 10%;">M.I.</td><td style="width: 10%;">M.</td><td style="width: 35%;">Last Name</td><td style="width: 10%;">Rice</td></tr><tr><td>Spouse's First Name</td><td></td><td>M.I.</td><td></td><td>Spouse's Last Name, if different</td><td></td></tr><tr><td>Address</td><td>516 Windgate</td><td>City</td><td>Your City</td><td>State</td><td>Your St</td></tr><tr><td>Zip Code</td><td>Your Zip</td><td colspan="4"></td></tr><tr><td>Telephone Number: Daytime</td><td>Your Phone Number</td><td colspan="2">Evening</td><td colspan="2">Cell</td></tr><tr><td>Your Date of Birth (mm/dd/yyyy)</td><td>04 / 02 / 1970</td><td colspan="2">Spouse's Date of Birth (mm/dd/yyyy)</td><td colspan="2">/ /</td></tr></table>   |  | Your First Name   | Mark   | M.I.   | M.  | Last Name                                | Rice  | Spouse's First Name                                   |   | M.I.  |   | Spouse's Last Name, if different                    |   | Address | 516 Windgate | City       | Your City | State | Your St | Zip Code | Your Zip |    |     |    |    | Telephone Number: Daytime | Your Phone Number | Evening |  | Cell |  | Your Date of Birth (mm/dd/yyyy) | 04 / 02 / 1970 | Spouse's Date of Birth (mm/dd/yyyy) |  | / / |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name  | Mark   | M.I.  | M.   | Last Name  | Rice  |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name  |  | M.I.  |  | Spouse's Last Name, if different   |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address  | 516 Windgate   | City  | Your City  | State  | Your St   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Zip Code   | Your Zip   |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime  | Your Phone Number  | Evening   |  | Cell   |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)  | 04 / 02 / 1970   | Spouse's Date of Birth (mm/dd/yyyy)   |  | / /  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b>   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td><td style="width: 50%;">Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td></tr><tr><td>Check if Legally Blind: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td><td>Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td></tr></table>   |  | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                            |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No      If yes, date spouse died (mm/dd/yyyy) 06 / 23 / 2003   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>First Name</th><th>Last Name</th><th>Date of Birth (mm/dd/yyyy)</th><th>Relationship to you</th><th>Months in home, *see Special Rules below</th><th>US Citizen, Resident of US, Canada or Mexico</th><th>Did person file joint return?</th><th>Is child a full-time student or permanently and totally disabled?</th><th>Did child provide more than 50% of their own support?</th><th>Did you provide more than 50% of their support?</th><th>Did the person have Gross Income of \$3200 or more?</th><th>Is person qualifying child of another person?</th></tr></thead><tbody><tr><td>John</td><td>Rice</td><td>10/02/1996</td><td>Son</td><td>12</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>No</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> |  | First Name  | Last Name  | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? | John    | Rice         | 10/02/1996 | Son       | 12    | Yes     | No       | Yes      | No | Yes | No | No |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name   | Last Name  | Date of Birth (mm/dd/yyyy)  | Relationship to you  | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?            | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| John   | Rice   | 10/02/1996  | Son  | 12   | Yes   | No                                       | Yes   | No  | Yes   | No  | No  |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less: <ul style="list-style-type: none"><li>Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li></ul>   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005)      Catalog Number 38836A      Department of the Treasury — Internal Revenue Service   |  |   |  |  |   |  |   |   |   |   |   |   |   |         |              |            |           |       |         |          |          |    |     |    |    |                           |                   |         |  |      |  |                                 |                |                                     |  |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Mark Rice\

Signature

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
  - *Mark's wife died in June 2003 and he has not remarried. He has a son, John.*
  - *Mark is a computer technician.*
  - *Mark elects to give to the Presidential Election Campaign Fund.*
  - *Mark did not itemize deductions last year.*
  - *Mark sold the following stock this year.*
    - *100 shares of Brescoa. He received this stock on April 12, 2005, as part of an inheritance. The stock was originally purchased for \$350 but the Fair Market Value (FMV) of the stock when he inherited it was \$1650 and was \$1,120 when he sold it on November 17, 2005.*
    - *150 shares of Fisk. He sold the stock on June 1, 2005 for \$10,675. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.*
    - *65 shares of Greenville Corp. Mark sold this stock for \$5,663 on December 12, 2005. He bought the stock through a stock purchase plan with the earliest date being May 4, 1999, and the final date being June 1, 2003. The total cost basis was \$7,218.*
  - *Mark wants any money refunded or due handled by check.*



# SOCIAL SECURITY


131-XX-XXXX

This number has been established for  
Mark M. Rice

# SOCIAL SECURITY

135-XX-XXXX

This number has been established for  
John Brett Rice

|  |  |  |                                      |   |   |  |  |
|--|--|--|--------------------------------------|---|---|--|--|
| <b>a</b> Control number<br>1-38765-23  |  | OMB No. 1545-0008                              |                                      | Safe, accurate,<br>FAST! Use    |   | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>13-2XXXXXX  |  |  |                                      | <b>1</b> Wages, tips, other compensation<br>16,765.11   | <b>2</b> Federal income tax withheld<br>1,268.23  |  |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Dillard Technology<br>1134 Valdosta Blvd.<br>Your City, State & Zip Code      |  |  |                                      | <b>3</b> Social security wages<br>17,923.65   | <b>4</b> Social security tax withheld<br>1,111.27 |  |  |
|  |  |  |                                      | <b>5</b> Medicare wages and tips<br>17,923.65   | <b>6</b> Medicare tax withheld<br>259.89          |  |  |
|  |  |  |                                      | <b>7</b> Social security tips   | <b>8</b> Allocated tips                           |  |  |
|  |  |  |                                      | <b>9</b> Advance EIC payment  |   | <b>10</b> Dependent care benefits  |  |
| <b>d</b> Employee's social security number<br>131-XX-XXXX  |  |  |                                      |   |   |  |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>Mark M. Rice<br>516 Windgate Rd.<br>Your City, State & Zip Code |  |  |                                      | <b>11</b> Nonqualified plans  |   | <b>12a</b> See instructions for box 12<br>D      1,158.54                              |  |
|  |  |  |                                      | <b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> |   | <b>12b</b>   |  |
|  |  |  |                                      | <b>14</b> Other   |   | <b>12c</b>   |  |
|  |  |  |                                      |   |   | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code   |  |  |                                      |   |   |  |  |
| <b>15</b> State      Employer's state ID number<br>You: XX-XXXXXXX   |  | <b>16</b> State wages, tips, etc.<br>16,765.11 | <b>17</b> State income tax<br>503.00 | <b>18</b> Local wages, tips, etc.   | <b>19</b> Local income tax                        | <b>20</b> Locality name  |  |

**Form W-2 Wage and Tax Statement**      **2005**      Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| <b>a</b> Control number<br>67-23-9876-23   |  | OMB No. 1545-0008                              |  | Safe, accurate,<br><b>FAST!</b> Use  |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>13-3XXXXXX  |  |  |  | <b>1</b> Wages, tips, other compensation<br>20,986.56  |  | <b>2</b> Federal income tax withheld<br>1,319.00                                       |  |
| <b>c</b> Employer's name, address, and ZIP code<br><br>Reinhardt Premium Technology<br>74 Lawrence Ave.<br>Your City, State & Zip Code |  |  |  | <b>3</b> Social security wages<br>22,765.56  |  | <b>4</b> Social security tax withheld<br>1,411.46                                      |  |
|  |  |  |  | <b>5</b> Medicare wages and tips<br>22,765.56  |  | <b>6</b> Medicare tax withheld<br>330.10   |  |
|  |  |  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |  |
| <b>d</b> Employee's social security number<br>131-XX-XXXX  |  |  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>Mark M. Rice<br>516 Windgate Rd.<br>Your City, State & Zip Code       |  |  |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12<br>D      1,779.00                              |  |
|  |  |  |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |  |
|  |  |  |  | <b>14</b> Other  |  | <b>12c</b>   |  |
|  |  |  |  |  |  | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code   |  |  |  |  |  |  |  |
| <b>15</b> State      Employer's state ID number<br>You: XX-XXXXXXX   |  | <b>16</b> State wages, tips, etc.<br>20,986.56 |  | <b>17</b> State income tax<br>545.00   |  | <b>18</b> Local wages, tips, etc.  |  |
|  |  |  |  |  |  | <b>19</b> Local income tax   |  |
|  |  |  |  |  |  | <b>20</b> Locality name  |  |

**Form W-2 Wage and Tax Statement**

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

2005

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

|   |   |  |  |   |  |   |
|---|---|--|--|---|--|---|
| <b>PAYER'S</b> name, street address, city, state, ZIP code, and telephone no.<br>Newcomb Savings & Loan<br>3265 Iona Way<br>Your City, State and Zip ww                 |   | <b>Payer's RTN</b> (optional)                              |  | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> |  | <b>Interest Income</b>  |
|   |   |  |  | Form <b>1099-INT</b>  |  |   |
| <b>PAYER'S</b> Federal identification number<br>13-4XXXXXX  | <b>RECIPIENT'S</b> identification number<br>131-XX-XXXX | <b>1</b> Interest income not included in box 3<br>\$ 47.31 |  |   |  | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| <b>RECIPIENT'S</b> name<br><br>Mark M. Rice<br><br>Street address (including apt. no.)<br>516 Windgate Rd.<br><br>City, state, and ZIP code<br>Your City, State and Zip |   | <b>2</b> Early withdrawal penalty<br>\$                    |  | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br>\$                |  |   |
|   |   | <b>4</b> Federal income tax withheld<br>\$ 0.00            |  | <b>5</b> Investment expenses<br>\$  |  |   |
|   |   | <b>6</b> Foreign tax paid<br>\$                            |  | <b>7</b> Foreign country or U.S. possession   |  |   |
| Account number (see instructions)   |   |  |  |   |  |   |

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Exercise 7 – The Howard Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)   | INTERVIEW AND INTAKE SHEET  |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|---|--|---|--|---|---|---|---|---|---|---|---------|---------------|------------|-----------|-------|----------|---------------------------|-------------------|----|-----|---------|------|---------------------------------|----------------|------------|--------|-------------------------------------|----------------|----|-----|-----|-----|-----|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b><br><div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> Valid Picture I.D.<br/><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit</div><div><input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b></div></div>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 30%;">Your First Name</td><td style="width: 20%;">Benjamin</td><td style="width: 10%;">M.I.</td><td style="width: 10%;">J.</td><td style="width: 30%;">Last Name</td><td style="width: 20%;">Howard</td></tr><tr><td>Spouse's First Name</td><td>Marie</td><td>M.I.</td><td>A.</td><td colspan="2">Spouse's Last Name, if different</td></tr><tr><td>Address</td><td>2708 Marywood</td><td>City</td><td>Your city</td><td>State</td><td>Your St.</td></tr><tr><td>Telephone Number: Daytime</td><td colspan="3">Your Phone Number</td><td>Evening</td><td>Cell</td></tr><tr><td>Your Date of Birth (mm/dd/yyyy)</td><td colspan="3">03 / 12 / 1967</td><td>Spouse's Date of Birth (mm/dd/yyyy)</td><td>05 / 24 / 1969</td></tr></table>   |   | Your First Name  | Benjamin  | M.I.   | J.  | Last Name                                | Howard  | Spouse's First Name                                   | Marie   | M.I.  | A.  | Spouse's Last Name, if different                    |   | Address | 2708 Marywood | City       | Your city | State | Your St. | Telephone Number: Daytime | Your Phone Number |    |     | Evening | Cell | Your Date of Birth (mm/dd/yyyy) | 03 / 12 / 1967 |            |        | Spouse's Date of Birth (mm/dd/yyyy) | 05 / 24 / 1969 |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name   | Benjamin  | M.I.   | J.  | Last Name  | Howard  |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name   | Marie   | M.I.   | A.  | Spouse's Last Name, if different   |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address   | 2708 Marywood   | City   | Your city   | State  | Your St.  |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime   | Your Phone Number   |  |   | Evening  | Cell  |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)   | 03 / 12 / 1967  |  |   | Spouse's Date of Birth (mm/dd/yyyy)  | 05 / 24 / 1969  |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br/><input checked="" type="checkbox"/> Spouse</td><td style="width: 50%;">Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br/><input checked="" type="checkbox"/> Spouse</td></tr><tr><td>Check if Legally Blind: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td><td>Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br/><input type="checkbox"/> Spouse</td></tr></table>  |   | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse  | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                       |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If yes, date spouse died (mm/dd/yyyy)      /      /   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>First Name</th><th>Last Name</th><th>Date of Birth (mm/dd/yyyy)</th><th>Relationship to you</th><th>Months in home, *see Special Rules below</th><th>US Citizen, Resident of US, Canada or Mexico</th><th>Did person file joint return?</th><th>Is child a full-time student or permanently and totally disabled?</th><th>Did child provide more than 50% of their own support?</th><th>Did you provide more than 50% of their support?</th><th>Did the person have Gross Income of \$3200 or more?</th><th>Is person qualifying child of another person?</th></tr></thead><tbody><tr><td>Yvonne</td><td>Howard</td><td>07/21/1999</td><td>Daughter</td><td>7</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>No</td></tr><tr><td>Dolores</td><td>Reed</td><td>03/17/1931</td><td>Mother</td><td>12</td><td>Yes</td><td>No</td><td>N/A</td><td>N/A</td><td>Yes</td><td>Yes</td><td>N/A</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> |   | First Name   | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? | Yvonne  | Howard        | 07/21/1999 | Daughter  | 7     | Yes      | No                        | Yes               | No | Yes | No      | No   | Dolores                         | Reed           | 03/17/1931 | Mother | 12                                  | Yes            | No | N/A | N/A | Yes | Yes | N/A |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name  | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?            | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Yvonne  | Howard  | 07/21/1999   | Daughter  | 7  | Yes   | No                                       | Yes   | No  | Yes   | No  | No  |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dolores   | Reed  | 03/17/1931   | Mother  | 12   | Yes   | No                                       | N/A   | N/A   | Yes   | Yes   | N/A   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b><br><ul style="list-style-type: none"><li>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li></ul>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005)      Catalog Number 38836A      Department of the Treasury — Internal Revenue Service  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |               |            |           |       |          |                           |                   |    |     |         |      |                                 |                |            |        |                                     |                |    |     |     |     |     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| <b>During the tax year did you, your spouse, or anyone in your household:</b>  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |  |
| Receive unemployment payments? <input type="checkbox"/> Yes <input type="checkbox"/> No  | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |  |  |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |  |  |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature **Ben Howard/s**

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Benjamin and Marie have been married for over 8 years and they would like you to file their return electronically.*
- Benjamin is a store manager at King Hardware and Marie is an analyst with Bennett County.*
- Both Benjamin and Marie elect to give to the Presidential Election Campaign Fund.*
- They have one daughter, Yvonne, who lived with her grandparents five months last year. She lived with Benjamin and Marie for the rest of the year.*
- Benjamin and Marie supported Marie's mother, Dolores Reed, who lived with them all of last year. Although Dolores was born in the United States she later moved to Canada and became a Canadian citizen. Dolores received over \$5,000 in interest and dividend payments last year.*
- The Howards itemized deductions last year but still had to pay the state \$123. They do not have enough deductions to itemize this year.*
- Benjamin sold some Oberlin stock last year and provides you with a Form 1099-B. He originally bought 50 shares of the stock on September 13, 1997, for \$91.60 a share. The stock split two for one in November 1999.*
- Three years ago Benjamin sold a house at 1523 N. Duquesne Rd., Your City, State and Zip Code to David McCook with SSN XXX-XX-XXXX who is currently living there. The selling price of the house was \$85,500 which Benjamin himself financed. Last year Benjamin received \$5,764 in payments of which \$4,782 was interest.*

Form **13614** (Rev. 11-2005)
Catalog Number 38836A
Department of the Treasury — Internal Revenue Service

# SOCIAL SECURITY

145-XX-XXXX

This number has been established for  
Benjamin J. Howard

# SOCIAL SECURITY

146-XX-XXXX

This number has been established for  
Marie A. Howard

# SOCIAL SECURITY


149-XX-XXXX

This number has been established for  
Yvonne Marie Howard

# SOCIAL SECURITY

140-XX-XXXX

This number has been established for  
Dolores Reed

|   |  |  |                                      |   |   |   |  |
|---|--|--|--------------------------------------|---|---|---|--|
| <b>a</b> Control number   |  | OMB No. 1545-0008                              |                                      | Safe, accurate, FAST! Use   |   | Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>14-1XXXXXX   |  |  |                                      | <b>1</b> Wages, tips, other compensation<br>27,510.00   | <b>2</b> Federal income tax withheld<br>1,375.50  |   |  |
| <b>c</b> Employer's name, address, and ZIP code<br>King Hardware, Inc.<br>643 Sinclair St.<br>Your City, State & Zip Code                 |  |  |                                      | <b>3</b> Social security wages<br>27,510.00   | <b>4</b> Social security tax withheld<br>1,705.62 |   |  |
|   |  |  |                                      | <b>5</b> Medicare wages and tips<br>27,510.00   | <b>6</b> Medicare tax withheld<br>399.00          |   |  |
|   |  |  |                                      | <b>7</b> Social security tips   | <b>8</b> Allocated tips                           |   |  |
| <b>d</b> Employee's social security number<br>145-XX-XXXX   |  |  |                                      | <b>9</b> Advance EIC payment  |   | <b>10</b> Dependent care benefits   |  |
| <b>e</b> Employee's first name and initial      Last name<br><br>Benjamin J. Howard<br>2708 Marywood Drive<br>Your City, State & Zip Code |  |  |                                      | <b>11</b> Nonqualified plans  |   | <b>12a</b> See instructions for box 12  |  |
|   |  |  |                                      | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |   | <b>12b</b>  |  |
|   |  |  |                                      | <b>14</b> Other   |   | <b>12c</b>  |  |
|   |  |  |                                      |   |   | <b>12d</b>  |  |
| <b>f</b> Employee's address and ZIP code  |  |  |                                      |   |   |   |  |
| <b>15</b> State      Employer's state ID number<br>You: XX-XXXXXXX  |  | <b>16</b> State wages, tips, etc.<br>27,510.00 | <b>17</b> State income tax<br>171.00 | <b>18</b> Local wages, tips, etc.   | <b>19</b> Local income tax                        | <b>20</b> Locality name   |  |

Form **W-2** Wage and Tax Statement      2005      Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

|   |  |   |  |   |  |  |  |
|---|--|---|--|---|--|--|--|
| a Control number<br>56-34456-05   |  | OMB No. 1545-0008                       |  | Safe, accurate,<br>FAST! Use  |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| b Employer identification number (EIN)<br>14-2XXXXXX  |  |   |  | 1 Wages, tips, other compensation<br>21,441.00  |  | 2 Federal income tax withheld<br>1,072.05  |  |
| c Employer's name, address, and ZIP code<br><br>County of Bennett<br>12 Purdue St.<br>Your City, State & Zip Code               |  |   |  | 3 Social security wages<br>23,517.00  |  | 4 Social security tax withheld<br>1,458.05   |  |
|   |  |   |  | 5 Medicare wages and tips<br>23,517.00  |  | 6 Medicare tax withheld<br>341.00  |  |
|   |  |   |  | 7 Social security tips  |  | 8 Allocated tips   |  |
| d Employee's social security number<br>146-XX-XXXX  |  |   |  | 9 Advance EIC payment   |  | 10 Dependent care benefits   |  |
| e Employee's first name and initial      Last name<br><br>Marie A. Howard<br>2708 Marywood Drive<br>Your City, State & Zip Code |  |   |  | 11 Nonqualified plans   |  | 12a See instructions for box 12<br>D      2,076.00                                     |  |
|   |  |   |  | 13 Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | 12b  |  |
|   |  |   |  | 14 Other  |  | 12c  |  |
|   |  |   |  |   |  | 12d  |  |
| f Employee's address and ZIP code   |  |   |  |   |  |  |  |
| 15 State      Employer's state ID number<br>You: XX-XXXXXX  |  | 16 State wages, tips, etc.<br>21,441.00 |  | 17 State income tax<br>177.00   |  | 18 Local wages, tips, etc.   |  |
|   |  |   |  |   |  | 19 Local income tax      20 Locality name  |  |

**Form W-2 Wage and Tax Statement**

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

2005

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

|  |  |   |  |  |
|--|--|---|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Beckley First Bank<br>200 N. Parsons St.<br>Your City, State and Zip ww  |  | Payer's RTN (optional)                              | OMB No. 1545-0112  | <div style="font-size: 2em; font-weight: bold;">2005</div> <div style="font-weight: bold;">Interest Income</div>   |
|  |  |   | Form 1099-INT  |  |
| PAYER'S Federal identification number<br>14-3XXXXXX  | RECIPIENT'S identification number<br>145-XX-XXXX | 1 Interest income not included in box 3<br>\$ 42.57 |  | <p><b>Copy B<br/>For Recipient</b></p> <p>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p> |
| RECIPIENT'S name<br><br>Benjamin J. Howard<br><br>Street address (including apt. no.)<br>2708 Marywood<br><br>City, state, and ZIP code<br>Your City, State and Zip<br><br>Account number (see instructions) |  | 2 Early withdrawal penalty<br>\$                    | 3 Interest on U.S. Savings Bonds and Treas. obligations<br>\$ 911.12 |  |
|  |  | 4 Federal income tax withheld<br>\$ 91.00           | 5 Investment expenses<br>\$  |  |
|  |  | 6 Foreign tax paid<br>\$                            | 7 Foreign country or U.S. possession                                 |  |

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.

Fairmont Brokerage Services  
82 Cornell Ave.  
Your City, State & Zip Code

1a Date of sale or exchange

03/10/2005

1b CUSIP no.

OMB No. 1545-0715

2005

Form 1099-B

**Proceeds From  
Broker and  
Barter Exchange  
Transactions**

2 Stocks, bonds, etc.

\$ 8,859

Reported }  
to IRS } ☐ Gross proceeds

☒ Gross proceeds less commissions and option premiums

PAYER'S Federal identification number

RECIPIENT'S identification number

3 Bartering

4 Federal income tax withheld

14-4XXXXXX

145-XX-XXXX

\$

\$

RECIPIENT'S name

Benjamin J. Howard

Street address (including apt. no.)

2708 Marywood Drive

City, state, and ZIP code

Your City, State & Zip Cc

5 No. of shares exchanged

100

6 Classes of stock  
exchanged

7 Description

Oberlin Common

8 Profit or (loss) realized in  
2005

\$

9 Unrealized profit or (loss) on  
open contracts—12/31/2004

\$

CORPORATION'S name, street address, city, state, and ZIP code

10 Unrealized profit or (loss) on  
open contracts—12/31/2005

\$

11 Aggregate profit or (loss)

\$

Account number (see instructions)

12 If the box is checked, the recipient cannot take a loss on  
their tax return based on the amount in box 2 . . . ☐

**Copy B**

**For Recipient**

This is important tax  
information and is  
being furnished to the  
Internal Revenue  
Service. If you are  
required to file a return,  
a negligence penalty or  
other sanction may be  
imposed on you if this  
income is taxable and  
the IRS determines that  
it has not been  
reported.

Form 1099-B

(keep for your records)

Department of the Treasury - Internal Revenue Service



## Exercise 8 – Austin Interview and Intake Sheet

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Form <b>13614</b><br>(Rev. 11-2005) | <b>INTERVIEW AND INTAKE SHEET</b> |
|-------------------------------------|-----------------------------------|

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

**You will need:**

|  |  |
|--|--|
| <input checked="" type="checkbox"/> Valid Picture I.D.   | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child   |
| <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse | <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account |
| <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return        | <input type="checkbox"/> Copy of prior year's tax return, <b>if available</b>  |
| <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit                              |  |

|                                 |                   |      |           |                                     |          |
|---------------------------------|-------------------|------|-----------|-------------------------------------|----------|
| Your First Name                 | Paul              | M.I. | D.        | Last Name                           | Austin   |
| Spouse's First Name             |                   | M.I. |           | Spouse's Last Name, if different    |          |
| Address                         | 128 Ashland Rd.   | City | Your City | State                               | Your St. |
|                                 |                   |      |           | Zip Code                            | Your Zip |
| Telephone Number: Daytime       | Your Phone Number |      |           | Evening                             | Cell     |
| Your Date of Birth (mm/dd/yyyy) | 02 / 11 / 1939    |      |           | Spouse's Date of Birth (mm/dd/yyyy) | / /      |

**Critical Data**

|   |  |
|---|--|
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                      | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                            |

As of December 31st were you: ☐ Single ☐ Legally Married ☐ Separated ☒ Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? ☐ Yes ☒ No ☐ N/A

Is your spouse deceased? ☐ Yes ☒ No      If yes, date spouse died (mm/dd/yyyy)      /      /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? ☐ Yes ☒ No

Did you provide more than half the cost of keeping up a home for the year? ☒ Yes ☐ No

Has the Earned Income Credit been disallowed by IRS? ☐ Yes ☒ No

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

| First Name | Last Name | Date of Birth (mm/dd/yyyy) | Relationship to you | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico | Did person file joint return? | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
|------------|-----------|----------------------------|---------------------|--|--|-------------------------------|---|---|---|---|---|
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |

**\*Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☐ Yes ☐ No
- Is the child in custody of one or both parents for more than half of the year? ☐ Yes ☐ No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? ☐ Yes ☐ No

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature **Paul Austin\s**

Date

**Interview Notes:**


- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
  - After a one-year separation, Paul received a final divorce from his wife, Lindsey, on November 11 last year. They have three grown children.*
  - Paul is a machinist with Johnson Precision Die & Tool.*
  - Paul does not elect to give to the Presidential Election Campaign Fund.*
  - Paul itemized deductions last year and received a \$171 refund check from the state. Last year his taxable income was \$19,200 and his total itemize deductions were \$8,100. He filed Married Filing Separately last year.*
  - Paul's federal tax for last year was \$2,137. This year he does not have enough itemized deductions to exceed the standard deduction amount.*
  - Paul retired from the railroad on June 1, 2003 (2004 for TaxWise 2005) at the age of 65 and received his first retirement check on July 1 of that year. He has collected \$125 tax free the first year of his retirement and \$249 the second year.*
  - If there is an underpayment penalty don't complete Form 2210 at this time. This will be covered as part of a supplementary exercise.*
  - Paul does not want to provide his bank account information.*

# SOCIAL SECURITY

151-XX-XXXX

This number has been established for

Paul D. Austin

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| <b>a</b> Control number<br>78967-45-9  |  | OMB No. 1545-0008                              |  | Safe, accurate,<br>FAST! Use    |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>15-2XXXXXX  |  |  |  | <b>1</b> Wages, tips, other compensation<br>22,876.00  |  | <b>2</b> Federal income tax withheld<br>917.00   |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Johnson Precision Die & Tool<br>612 River Rd. W.<br>Your City, State & Zip Code |  |  |  | <b>3</b> Social security wages<br>22,876.00  |  | <b>4</b> Social security tax withheld<br>1,418.32                                      |  |
|  |  |  |  | <b>5</b> Medicare wages and tips<br>22,876.00  |  | <b>6</b> Medicare tax withheld<br>331.70   |  |
|  |  |  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |  |
|  |  |  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |  |
| <b>d</b> Employee's social security number<br>151-XX-XXXX  |  |  |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12   |  |
| <b>e</b> Employee's first name and initial Last name<br><br>Paul D. Austin<br>128 Ashland Rd.<br>Your City, State & Zip Code       |  |  |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |  |
|  |  |  |  | <b>14</b> Other  |  | <b>12c</b>   |  |
|  |  |  |  |  |  | <b>12d</b>   |  |
|  |  |  |  |  |  |  |  |
| <b>f</b> Employee's address and ZIP code   |  |  |  |  |  |  |  |
| <b>15</b> State Employer's state ID number<br>You: XX-XXXXXX   |  | <b>16</b> State wages, tips, etc.<br>22,876.00 |  | <b>17</b> State income tax<br>0.00   |  | <b>18</b> Local wages, tips, etc.  |  |
|  |  |  |  |  |  | <b>19</b> Local income tax   |  |
|  |  |  |  |  |  | <b>20</b> Locality name  |  |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

|   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> CORRECTED (if checked)   |   |   |  |
| <b>PAYER'S</b> name, street address, city, state, ZIP code, and telephone no.<br>Hope National Bank<br>561 Parks St.<br>Your City, State and Zip ww   |   | <b>Payer's RTN</b> (optional)                               | <b>OMB No.</b> 1545-0112   |
|   |   |   | <b>2005</b> <b>Interest Income</b>                                   |
|   |   | <b>Form 1099-INT</b>  |  |
| <b>PAYER'S</b> Federal identification number<br>15-3XXXXXX  | <b>RECIPIENT'S</b> identification number<br>151-XX-XXXX | <b>1</b> Interest income not included in box 3<br>\$ 327.50 |  |
| <b>RECIPIENT'S</b> name<br>Paul Austin<br><br>Street address (including apt. no.)<br>128 Ashland Rd.<br><br>City, state, and ZIP code<br>Your City, State & Zip<br><br>Account number (see instructions)  |   | <b>2</b> Early withdrawal penalty<br>\$                     | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br>\$ |
|   |   | <b>4</b> Federal income tax withheld<br>\$                  | <b>5</b> Investment expenses<br>\$                                   |
|   |   | <b>6</b> Foreign tax paid<br>\$                             | <b>7</b> Foreign country or U.S. possession                          |
|   |   |   |  |
| <b>Copy B For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |   |   |  |
| <b>Form 1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service  |   |   |  |

| <input type="checkbox"/> CORRECTED (if checked)  |  |  |  |  |   |  |  |  |
|--|--|--|--|--|---|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Barry &amp; Morris Brokerage Services</b><br>1300 Colby Ave.<br>Your City, State & Zip Code                                 |  | <b>1a</b> Total ordinary dividends<br>\$ 123.75<br><b>1b</b> Qualified dividends<br>\$ 123.75<br><b>2a</b> Total capital gain distr.<br>\$ 68.12 |  | OMB No. 1545-0110<br><br><div style="font-size: 2em; font-weight: bold;">2005</div><br>Form <b>1099-DIV</b>  | <b>Dividends and Distributions</b><br><br><b>Copy B</b><br><b>For Recipient</b> |  |  |  |
|  |  | <b>2b</b> Unrecap. Sec. 1250 gain<br>\$  |  |  |   |  |  |  |
|  |  | <b>2c</b> Section 1202 gain<br>\$  |  | <b>2d</b> Collectibles (28%) gain<br>\$  |   |  |  |  |
|  |  | <b>3</b> Nondividend distributions<br>\$   |  | <b>4</b> Federal income tax withheld<br>\$   |   |  |  |  |
| PAYER'S Federal identification number<br>15-4XXXXXX<br><br>RECIPIENT'S identification number<br>151-XX-XXXX  |  | <b>5</b> Investment expenses<br>\$   |  | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |   |  |  |  |
|  |  |  |  |  |   | <b>6</b> Foreign tax paid<br>\$                      |  | <b>7</b> Foreign country or U.S. possession      |
|  |  |  |  |  |   | <b>8</b> Cash liquidation distributions<br>\$        |  | <b>9</b> Noncash liquidation distributions<br>\$ |
|  |  |  |  |  |   | <b>9a</b> Your percentage of total distribution<br>% |  | <b>9b</b> Total employee contributions<br>\$     |
| RECIPIENT'S name<br><b>Paul Austin</b><br><br>Street address (including apt. no.)<br>128 Ashland Rd.<br><br>City, state, and ZIP code<br>Your City, State & Zip<br><br>Account number (see instructions) |  | <b>10</b> State tax withheld<br>\$ 0   |  | <b>11</b> State/Payer's state no.<br>Your State<br>XX-XXXXXXX  |   |  |  |  |
| <b>12</b> State distribution<br>\$ 838   |  | <b>13</b> Local tax withheld<br>\$   |  | <b>14</b> Name of locality<br>\$   |   |  |  |  |
| <b>15</b> Local distribution<br>\$   |  | <b>16</b> Total distribution<br>\$   |  | <b>17</b> Total federal income tax withheld<br>\$  |   |  |  |  |

Form **1099-DIV**
(keep for your records)
Department of the Treasury - Internal Revenue Service

| <input type="checkbox"/> CORRECTED (if checked)   |  |   |  |   |  |  |  |   |
|---|--|---|--|---|--|--|--|---|
| PAYER'S name, street address, city, state, and ZIP code<br><b>Davidson Trust Co.</b><br>P.O. Box 848<br>Your City, State & Zip Code |  | <b>1</b> Gross distribution<br>\$ 838<br><b>2a</b> Taxable amount<br>\$ 838<br><b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |  | OMB No. 1545-0119<br><br><div style="font-size: 2em; font-weight: bold;">2005</div><br>Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>Copy B</b><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b> |  |  |   |
|   |  | <b>3</b> Capital gain (included in box 2a)<br>\$  |  | <b>4</b> Federal income tax withheld<br>\$ 0.00   |  |  |  |   |
|   |  | <b>5</b> Employee contributions or insurance premiums<br>\$   |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$                                       |  |  |  |   |
|   |  | <b>7</b> Distribution code(s)<br>7  |  | <b>8</b> Other<br>\$ %  |  |  |  |   |
| PAYER'S Federal identification number<br>15-5XXXXXX<br><br>RECIPIENT'S identification number<br>151-XX-XXXX                         |  | <b>9a</b> Your percentage of total distribution<br>%  |  | This information is being furnished to the Internal Revenue Service.                                      |  |  |  |   |
|   |  |   |  |   |  | <b>9b</b> Total employee contributions<br>\$ |  |   |
|   |  |   |  |   |  | <b>10</b> State tax withheld<br>\$ 0         |  | <b>11</b> State/Payer's state no.<br>Your State<br>XX-XXXXXXX |
|   |  |   |  |   |  | <b>12</b> State distribution<br>\$ 838       |  | <b>13</b> Local tax withheld<br>\$                            |
| <b>14</b> Name of locality<br>\$  |  | <b>15</b> Local distribution<br>\$  |  | <b>16</b> Total distribution<br>\$  |  |  |  |   |

Form **1099-R**
Department of the Treasury - Internal Revenue Service

|   |  |   |  |  |  |
|---|--|---|--|--|--|
| PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE<br><b>UNITED STATES RAILROAD RETIREMENT BOARD</b><br>844 N RUSH ST CHICAGO IL 60611-2092                                    |  | <h1 style="margin: 0;">2005</h1>  |  | <b>PAYMENTS BY THE<br/>RAILROAD RETIREMENT BOARD</b>   |  |
| PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX<br>1. Claim Number and Payee Code  |  | 3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2005<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>10,368.00</b></div>    |  | <b>COPY C -</b><br><br>FOR RECIPIENT'S RECORDS<br><br>THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. |  |
| 2. Recipient's Identification Number<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>151-XX-XXXX</b></div>  |  | 4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2005<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>10,368.00</b></div> |  |  |  |
| Recipient's Name, Street Address, City, State, and Zip Code<br><br><b>Paul Austin</b><br><b>128 Ashland Rd.</b><br><b>Your City, State &amp; Zip Code</b>                           |  | 5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2005<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>10,368.00</b></div>      |  |  |  |
|   |  | 6. Workers' Compensation Offset in 2005<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div>  |  |  |  |
|   |  | 7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2004<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div>            |  |  |  |
|   |  | 8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2003<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div>            |  |  |  |
| 9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2002<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div> |  | 10. Federal Income Tax Withheld<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div>  |  | 11. Medicare Premium Total<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>799.00</b></div>  |  |

**FORM RRB-1099**
**DO NOT ATTACH TO YOUR INCOME TAX RETURN**

Draft as of July 15, 2005 - Subject to Change

|   |  |  |  |   |  |
|---|--|--|--|---|--|
| PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE<br><b>UNITED STATES RAILROAD RETIREMENT BOARD</b><br>844 N RUSH ST CHICAGO IL 60611-2092          |  | <h1 style="margin: 0;">2005</h1>   |  | <b>ANNUITIES OR PENSIONS BY THE<br/>RAILROAD RETIREMENT BOARD</b>   |  |
| PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX<br>1. Claim Number and Payee Code  |  | 3. Employee Contributions<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>5,397.25</b></div>   |  | <b>COPY B -</b><br><br><b>REPORT THIS INCOME ON<br/>YOUR FEDERAL TAX<br/>RETURN. IF THIS FORM<br/>SHOWS FEDERAL INCOME<br/>TAX WITHHELD IN BOX 9<br/>ATTACH THIS COPY TO<br/>YOUR RETURN.</b><br><br>THIS INFORMATION IS BEING<br>FURNISHED TO THE INTERNAL<br>REVENUE SERVICE. |  |
| 2. Recipient's Identification Number<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>151-XX-XXXX</b></div>                  |  | 4. Contributory Amount Paid<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>4,631.04</b></div> |  |   |  |
| Recipient's Name, Street Address, City, State, and ZIP Code<br><br><b>Paul Austin</b><br><b>128 Ashland Rd.</b><br><b>Your City, State &amp; Zip Code</b> |  | 5. Vested Dual Benefit<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>4,631.04</b></div>      |  |   |  |
|   |  | 6. Supplemental Annuity<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>4,631.04</b></div>     |  |   |  |
|   |  | 7. Total Gross Paid<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>4,631.04</b></div>         |  |   |  |
|   |  | 8. Repayments<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>                 |  |   |  |
| 9. Federal Income Tax Withheld<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>                             |  | 10. Rate of Tax<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>               |  | 11. Country<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>  |  |
| 10. Rate of Tax<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>  |  | 11. Country<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>                   |  | 12. Medicare Premium Total<br><div style="border: 1px solid black; text-align: center; padding: 2px;"><b>561.00</b></div>   |  |

**FORM RRB-1099-R**
**DO NOT ATTACH TO YOUR INCOME TAX RETURN**

Draft as of July 15, 2005 - Subject to Change

## STUDENT NOTES

# ADVANCED COMPREHENSIVE PROBLEM

Advanced  
Problem

## Problem C – Dalhart Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)   | INTERVIEW AND INTAKE SHEET |  |                     |   |  |                               |   |   |   |   |   |
|---|----------------------------|--|---------------------|---|--|-------------------------------|---|---|---|---|---|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.  |                            |  |                     |   |  |                               |   |   |   |   |   |
| <b>You will need:</b><br><input checked="" type="checkbox"/> Valid Picture I.D.<br><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br><input checked="" type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit<br><input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br><input checked="" type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br><input checked="" type="checkbox"/> Copy of prior year's tax return, <b>if available</b> |                            |  |                     |   |  |                               |   |   |   |   |   |
| Your First Name   | Jeremy                     | M.I. R   |                     |   |  |                               |   |   |   |   |   |
| Last Name   | Dalhart                    |  |                     |   |  |                               |   |   |   |   |   |
| Spouse's First Name   | Janice                     | M.I. B   |                     |   |  |                               |   |   |   |   |   |
| Spouse's Last Name, if different  | Smith                      |  |                     |   |  |                               |   |   |   |   |   |
| Address   | 1068 Perry Street          | City Your City State Your St. Zip Code Your Zip  |                     |   |  |                               |   |   |   |   |   |
| Telephone Number: Daytime   | Your Number                | Evening Cell   |                     |   |  |                               |   |   |   |   |   |
| Your Date of Birth (mm/dd/yyyy)   | 07 / 28 / 1939             | Spouse's Date of Birth (mm/dd/yyyy) 01 / 16 / 1942   |                     |   |  |                               |   |   |   |   |   |
| <b>Critical Data</b>  |                            |  |                     |   |  |                               |   |   |   |   |   |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse   |                            | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse |                     |   |  |                               |   |   |   |   |   |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse   |                            | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse                                       |                     |   |  |                               |   |   |   |   |   |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced  |                            |  |                     |   |  |                               |   |   |   |   |   |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A  |                            |  |                     |   |  |                               |   |   |   |   |   |
| Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |                            | If yes, date spouse died (mm/dd/yyyy) / /  |                     |   |  |                               |   |   |   |   |   |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |                            |  |                     |   |  |                               |   |   |   |   |   |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |                            |  |                     |   |  |                               |   |   |   |   |   |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |                            |  |                     |   |  |                               |   |   |   |   |   |
| <b>Family and Dependent Information</b>   |                            |  |                     |   |  |                               |   |   |   |   |   |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |                            |  |                     |   |  |                               |   |   |   |   |   |
| First Name  | Last Name                  | Date of Birth (mm/dd/yyyy)   | Relationship to you | Months in home, *see Special Rules below              | US Citizen, Resident of US, Canada or Mexico | Did person file joint return? | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
| Marian  | Dalhart                    | 3/13/1983  | Daughter            | 12  | Yes  | No                            | Yes   | No  | Yes   | No  | No  |
| Ashlyn  | Thomas                     | 5/8/1993   | Grandchild          | 12  | Yes  | No                            | Yes   | No  | Yes   | No  | No  |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
|   |                            |  |                     |   |  |                               |   |   |   |   |   |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b><br><ul style="list-style-type: none"><li>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li></ul>   |                            |  |                     |   |  |                               |   |   |   |   |   |
| Form <b>13614</b> (Rev. 11-2005)  |                            | Catalog Number 38836A  |                     | Department of the Treasury — Internal Revenue Service |  |                               |   |   |   |   |   |

CPE A-1

ADVANCED



| During the tax year did you, your spouse, or anyone in your household:   |   |                             |  |   |  |
|--|---|-----------------------------|--|---|--|
| Receive any investment income (For example: interest or dividends)?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | Pay student loan interest?                                   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Receive a distribution from an IRA or retirement plan?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | Attend college or vocational school?                         | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Receive Social Security payments?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | Own a home?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Receive unemployment payments?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | Pay for child/dependent care that allowed you to work?       | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Make contributions to an IRA or a retirement plan?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |  | <input type="checkbox"/> Yes            | <input type="checkbox"/> N/A           |

#### Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☐ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature **Jeremy R. Dalhart \s**

Date

#### Interview Notes:

- (Volunteer Use Only:** Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Jeremy and Janice are full time residents of your state and they want to file a state return.*
- Jeremy is employed as a clerk and Janice is employed as a school teacher.*
- Jeremy indicates he would like \$3 to go to the Presidential Election Campaign Fund while Janice does not wish to contribute.*
- Their daughter Marian is a junior at a local community college.*
- Jeremy and Janice paid for day care for Jeremy's granddaughter Ashlyn (who lived with them full time) while they both worked.*
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. If they owe money, they want the amount direct debited from their checking account. They show you a personal check with routing number 065502789 and account number 12345678.*

**SOCIAL SECURITY**

211-XX-XXXX

This number has been established for  
Jeremy R. Dalhart

**SOCIAL SECURITY**

212-XX-XXXX

This number has been established for  
Janice B. Smith

**SOCIAL SECURITY**

213-XX-XXXX


This number has been established for  
Marian Dalhart

**SOCIAL SECURITY**

214-XX-XXXX

This number has been established for  
Ashlyn Thomas

**Line 7 – Wages**

|  |                            |                                   |                            |  |                            |  |  |
|--|----------------------------|-----------------------------------|----------------------------|--|----------------------------|--|--|
| <b>a</b> Control number  |                            | OMB No. 1545-0008                 |                            | Safe, accurate,<br>FAST! Use    |                            | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>21-5XXXXXX  |                            |                                   |                            | <b>1</b> Wages, tips, other compensation<br>\$28,134.00  |                            | <b>2</b> Federal income tax withheld<br>\$2,176.00                                     |  |
| <b>c</b> Employer's name, address, and ZIP code<br>American Petroleum<br>600 Rice Street<br>Your City, Your State Your Zip       |                            |                                   |                            | <b>3</b> Social security wages<br>\$31,087.63  |                            | <b>4</b> Social security tax withheld<br>\$1,927.33                                    |  |
|  |                            |                                   |                            | <b>5</b> Medicare wages and tips<br>\$31,087.63  |                            | <b>6</b> Medicare tax withheld<br>\$450.77   |  |
|  |                            |                                   |                            | <b>7</b> Social security tips  |                            | <b>8</b> Allocated tips  |  |
| <b>d</b> Employee's social security number<br>211-XX-XXXX  |                            |                                   |                            | <b>9</b> Advance EIC payment   |                            | <b>10</b> Dependent care benefits  |  |
| <b>e</b> Employee's first name and initial Last name<br>Jeremy R. Dalhart<br>1068 Perry Street<br>Your City, Your State Your Zip |                            |                                   |                            | <b>11</b> Nonqualified plans   |                            | <b>12a</b> See instructions for box 12<br>D \$2,953.63                                 |  |
|  |                            |                                   |                            | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                            | <b>12b</b>   |  |
|  |                            |                                   |                            | <b>14</b> Other  |                            | <b>12c</b>   |  |
|  |                            |                                   |                            |  |                            | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code   |                            |                                   |                            |  |                            |  |  |
| <b>15</b> State  | Employer's state ID number | <b>16</b> State wages, tips, etc. | <b>17</b> State income tax | <b>18</b> Local wages, tips, etc.  | <b>19</b> Local income tax | <b>20</b> Locality name  |  |
| YS   | 21-5XXXXXX                 | \$28,134.00                       | \$844.00                   |  |                            |  |  |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

|   |                            |   |                     |  |                     |
|---|----------------------------|---|---------------------|--|---------------------|
| a Control number  |                            | 22222   |                     | OMB No. 1545-0008                        |                     |
| b Employer identification number (EIN)<br>21-6XXXXXX  |                            | 1 Wages, tips, other compensation<br>13,817.00  |                     | 2 Federal income tax withheld<br>987.00  |                     |
| c Employer's name, address, and ZIP code<br>Jefferson Independent School<br>12210 Cherry Rd.<br>Your City, State and Zip Code |                            | 3 Social security wages<br>13,817.00  |                     | 4 Social security tax withheld<br>856.65 |                     |
|   |                            | 5 Medicare wages and tips<br>13,817.00  |                     | 6 Medicare tax withheld<br>200.45        |                     |
|   |                            | 7 Social security tips  |                     | 8 Allocated tips                         |                     |
| d Employee's social security number<br>212-XX-XXXX  |                            | 9 Advance EIC payment   |                     | 10 Dependent care benefits               |                     |
| e Employee's first name and initial Last name<br>Janice B. Smith<br><br>260 Tyler Street<br>Your City, State and Zip Code     |                            | 11 Nonqualified plans   |                     | 12a                                      |                     |
|   |                            | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                     | 12b                                      |                     |
|   |                            | 14 Other  |                     | 12c                                      |                     |
|   |                            |   |                     | 12d                                      |                     |
| f Employee's address and ZIP code   |                            |   |                     |  |                     |
| 15 State  | Employer's state ID number | 16 State wages, tips, etc.  | 17 State income tax | 18 Local wages, tips, etc.               | 19 Local income tax |
| YS  | 21-6XXXXXX                 | 13,817.00   | 693.00              |  |                     |
|   |                            |   |                     |  |                     |
|   |                            |   |                     |  |                     |

**Form W-2 Wage and Tax Statement 2005** Department of the Treasury—Internal Revenue Service  
Copy 1—For State, City, or Local Tax Department

PRESS [F7]. TAX REFUND (DUE) — \$2,239 (TW04 with completion of Form 8880); est. for 2005 — \$2,367.

## Line 8 – Interest

Jeremy is collecting payments on a seller financed mortgage. The purchaser is Charles Campbell (SSN 219-xx-xxxx), 1523 North Curry Rd, Your City, State, Zip Code. Last year Jeremy received \$2,782.15 interest on that loan.

|  |  |   |  |
|--|--|---|--|
| <input type="checkbox"/> CORRECTED (if checked)  |  |   |  |
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Kendalt Federal Credit Union<br>2602 Parks Road<br>Your City, State and Zip Code   |  | Payer's RTN (optional)  | OMB No. 1545-0112<br><br><b>2005</b><br>Form <b>1099-INT</b> |
| PAYER'S Federal identification number<br>21-8XXXXXX  | RECIPIENT'S identification number<br>211-XX-XXXX | <b>Interest Income</b>  |  |
| RECIPIENT'S name<br>Jeremy R. Dalhart<br><br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City, State and Zip Code<br><br>Account number (see instructions) |  | <b>Copy B For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |  |
|  |  | 1 Interest income not included in box 3<br>\$ 456<br>2 Early withdrawal penalty<br>\$ 46<br>3 Interest on U.S. Savings Bonds and Treas. obligations<br>\$<br>4 Federal income tax withheld<br>\$<br>5 Investment expenses<br>\$<br>6 Foreign tax paid<br>\$<br>7 Foreign country or U.S. possession         |  |
| Form <b>1099-INT</b>   |  | (keep for your records) Department of the Treasury - Internal Revenue Service   |  |

| <input type="checkbox"/> CORRECTED (if checked)   |   |  |  |
|---|---|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Hanover Bank</b><br><b>P.O. Box 4019</b><br><b>Your City State and Zip Code</b>  |   | Payer's RTN (optional)<br><br>   | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> <div style="text-align: right; font-weight: bold;">Interest Income</div> |
|   |   | Form <b>1099-INT</b>   |  |
| PAYER'S Federal identification number<br><b>21-7XXXXXX</b>  | RECIPIENT'S identification number<br><b>211-XX-XXXX</b> | <b>1</b> Interest income not included in box 3<br><div style="text-align: right;">\$ 123</div> |  |
| RECIPIENT'S name<br><br><b>Jeremy R. Dalhart</b><br><br>Street address (including apt. no.)<br><b>1068 Perry Street</b><br><br>City, state, and ZIP code<br><b>Your City State and Zip</b><br><br>Account number (see instructions) |   | <b>2</b> Early withdrawal penalty<br><div style="text-align: right;">\$</div>                  | <b>3</b> Interest on U.S. Savings Bonds and Treas. obligations<br><div style="text-align: right;">\$ 864</div>   |
|   |   | <b>4</b> Federal income tax withheld<br><div style="text-align: right;">\$ 86</div>            | <b>5</b> Investment expenses<br><div style="text-align: right;">\$</div>   |
|   |   | <b>6</b> Foreign tax paid<br><div style="text-align: right;">\$</div>                          | <b>7</b> Foreign country or U.S. possession  |
|   |   |  |  |
| Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service  |   |  |  |

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Jeremy received word from the Gordon Investment Services that he had been paid \$148.63 in tax-exempt interest on that account.

PRESS [F7]. TAX REFUND (DUE) — \$1,703 (TW04); est. for 2005 — \$1,830.

## Line 9 – Dividends

| <input type="checkbox"/> CORRECTED (if checked)  |  |  |  |
|--|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><b>Pembroke Fund</b><br><b>P.O. Box 5270</b><br><b>Your City State and Zip Code</b>  |  | <b>1a</b> Total ordinary dividends<br><div style="text-align: right;">\$ 231.86</div>  | OMB No. 1545-0110<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> <div style="text-align: right; font-weight: bold;">Dividends and Distributions</div> |
|  |  | <b>1b</b> Qualified dividends<br><div style="text-align: right;">\$ 231.86</div>       | Form <b>1099-DIV</b>   |
| PAYER'S Federal identification number<br><br><b>21-9XXXXXX</b>   |  | <b>2a</b> Total capital gain distr.<br><div style="text-align: right;">\$ 68.75</div>  |  |
|  |  | <b>2b</b> Unrecap. Sec. 1250 gain<br><div style="text-align: right;">\$</div>          |  |
|  |  | <b>2c</b> Section 1202 gain<br><div style="text-align: right;">\$</div>                |  |
|  |  | <b>2d</b> Collectibles (28%) gain<br><div style="text-align: right;">\$</div>          |  |
| RECIPIENT'S identification number<br><br><b>211-XX-XXXX</b>  |  | <b>3</b> Nondividend distributions<br><div style="text-align: right;">\$</div>         |  |
| RECIPIENT'S name<br><br><b>Jeremy R. Dalhart</b><br><br>Street address (including apt. no.)<br><b>1068 Perry Street</b><br><br>City, state, and ZIP code<br><b>Your City State and Zip Code</b><br><br>Account number (see instructions) |  | <b>4</b> Federal income tax withheld<br><div style="text-align: right;">\$</div>       |  |
|  |  | <b>5</b> Investment expenses<br><div style="text-align: right;">\$</div>               |  |
|  |  | <b>6</b> Foreign tax paid<br><div style="text-align: right;">\$ 3.65</div>             |  |
|  |  | <b>7</b> Foreign country or U.S. possession  |  |
|  |  | <b>8</b> Cash liquidation distributions<br><div style="text-align: right;">\$</div>    |  |
|  |  | <b>9</b> Noncash liquidation distributions<br><div style="text-align: right;">\$</div> |  |
| Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service   |  |  |  |

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PRESS [F7]. TAX REFUND (DUE) — \$1,688 (TW04); est. for 2005 — \$1,815.

Jeremy has \$3.65 foreign tax credit reported on the above Form 1099-DIV.

PRESS [F7]. TAX REFUND (DUE) — \$1,692 (TW04); est. for 2005 — \$1,819.

## Line 10 – Taxable Refunds

Jeremy and Janice itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2003 was \$75,000 and for 2004 was \$51,962. Their total itemized deductions were (use \$9,860 for 2003 and \$12,597 for 2004).

| <input type="checkbox"/> CORRECTED (if checked)   |  |   |  |   |
|---|--|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Your State Department of Revenue<br>1600 W. Moberly St.<br>Your City State and Zip Code   |  | 1 Unemployment compensation<br>\$                                     | OMB No. 1545-0120<br><b>2005</b><br>Form <b>1099-G</b>       | <b>Certain Government Payments</b>  |
|   |  | 2 State or local income tax refunds, credits, or offsets<br>\$ 437.00 |  |   |
| PAYER'S Federal identification number<br>22-0XXXXXX   | RECIPIENT'S identification number<br>211-XX-XXXX | 3 Box 2 amount is for tax year  | 4 Federal income tax withheld<br>\$                          | <b>Copy B For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br>Jeremy R. Dalhart and Janice B. Smith<br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City State and Zip Code<br>Account number (see instructions) |  | 5 ATAA payments<br>\$   | 6 Taxable grants<br>\$                                       |   |
|   |  | 7 Agriculture payments<br>\$  | 8 Box 2 is trade or business income <input type="checkbox"/> |   |
| Form <b>1099-G</b>  |  | (keep for your records)   | Department of the Treasury - Internal Revenue Service        |   |

PRESS [F7]. TAX REFUND (DUE) — \$1,639 (TW04); est. for 2005 — \$1,767.

## Line 11 – Alimony Received

During the year Janice received \$1,200 in alimony payments from a previous husband.

PRESS [F7]. TAX REFUND (DUE) — \$1,459 (TW04); est. for 2005 — \$1,587.

## Line 12 – Business Income

Janice has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the following Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses were \$49 for paper and \$67.50 for a printer cartridge. Janice used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage of 425 business miles and 10,000 other miles. She bought the car and started using it for business on January 2, 2003. Janice has another car available for personal use.

| PAYER'S name, street address, city, state, ZIP code, and telephone no. |                                   | 1 Rents  | OMB No. 1545-0115                                      | Miscellaneous Income   |
|--|-----------------------------------|--|--|--|
| Pratt Medical Centers, Inc.  |                                   | \$   | 2005   |  |
| 826 Paine Ave,   |                                   | 2 Royalties  |  |  |
| Your City State and Zip Code   |                                   | \$   | Form 1099-MISC   | Copy B<br>For Recipient  |
|  |                                   | 3 Other income   | 4 Federal income tax withheld                          |  |
|  |                                   | \$   | \$   |  |
| PAYER'S Federal identification number                                  | RECIPIENT'S identification number | 5 Fishing boat proceeds  | 6 Medical and health care payments                     | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| 28-1XXXXXX   | 212-XX-XXXX                       | \$   | \$   |  |
| RECIPIENT'S name   |                                   | 7 Nonemployee compensation   | 8 Substitute payments in lieu of dividends or interest |  |
| Janice B. Smith  |                                   | \$ 1,637.00  | \$   |  |
| Street address (including apt. no.)                                    |                                   | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds                             |  |
| 1068 Perry Street  |                                   |  | \$   |  |
| City, state, and ZIP code  |                                   | 11   | 12   |  |
| Your City State and Zip Code   |                                   |  |  |  |
| Account number (see instructions)                                      |                                   | 13 Excess golden parachute payments  | 14 Gross proceeds paid to an attorney                  |  |
|  |                                   | \$   | \$   |  |
| 15a Section 409A deferrals   | 15b Section 409A income           | 16 State tax withheld  | 17 State/Payer's state no.                             | 18 State income  |
| \$   | \$                                | \$   |  | \$   |

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service

PRESS [F7]. TAX REFUND (DUE) — \$569 (TW04); est. for 2005 – \$706.

|   |  |   |  |  |  |
|---|--|---|--|--|--|
| <input type="checkbox"/> CORRECTED (if checked)   |  | 1a Date of sale or exchange<br><div>03/10/2005</div>  |  | OMB No. 1545-0715<br><br><div>2005</div> | <b>Proceeds From<br/>Broker and<br/>Barter Exchange<br/>Transactions</b> |
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Felrum Brokerage Service<br>82 Douglas Street<br>Your City State and Zip Code             |  | 1b CUSIP no.  |  | Form <b>1099-B</b>                       |  |
| 2 Stocks, bonds, etc.<br>\$ 8,859   |  | Reported to IRS } <input checked="" type="checkbox"/> Gross proceeds<br><input checked="" type="checkbox"/> Gross proceeds less commissions and option premiums |  |  |  |
| PAYER'S Federal identification number<br><br>28-2XXXXXX   | RECIPIENT'S identification number<br><br>211-XX-XXXX | 3 Bartering<br><br>\$   | 4 Federal income tax withheld<br><br>\$                              |  |  |
| RECIPIENT'S name<br>Jeremy Dalhart<br><br>Street address (including apt. no.)<br>1068 Perry Street<br><br>City, state, and ZIP code<br>Your City State and Zip Code |  | 5 No. of shares exchanged<br><br>100  | 6 Classes of stock exchanged   |  |  |
|   |  | 7 Description<br>Purdue   |  |  |  |
|   |  | 8 Profit or (loss) realized in 2005<br><br>\$   | 9 Unrealized profit or (loss) on open contracts—12/31/2004<br><br>\$ |  |  |
| CORPORATION'S name, street address, city, state, and ZIP code   |  | 10 Unrealized profit or (loss) on open contracts—12/31/2005<br><br>\$   | 11 Aggregate profit or (loss)<br><br>\$                              |  |  |
| Account number (see instructions)   |  | 12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . . <input type="checkbox"/>                      |  |  |  |

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B** (keep for your records) Department of the Treasury - Internal Revenue Service

Jeremy also made the following stock transactions during the tax year.

| STOCK      | QUANTITY | BUY DATE   | SELL DATE  | SELL PRICE  | COST/BASIS |
|------------|----------|------------|------------|-------------|------------|
| Rust Corp  | 100      | 11/01/1998 | 09/23/2005 | \$1,700.00  | \$3,200.00 |
| Rio Motors | 150      | 07/15/2004 | 06/01/2005 | \$10,675.00 | \$9,543.00 |
| Rider Corp | 65       | 08/12/1996 | 12/30/2005 | \$5,663.00  | \$7,222.00 |

PRESS [F7]. TAX REFUND (DUE) — \$1,222 (TW04); est. for 2005 — \$1,359.



## Line 15 – IRA Distributions

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |  | OMB No. 1545-0119  |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  |
|---|--|--|--|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Sauk Trust Co.<br>P.O. Box 254<br>Your City State and Zip Code |  | 1 Gross distribution<br>\$ 838                       |  | 2005   |  |  |
|   |  | 2a Taxable amount<br>\$ 838                          |  |  |  |  |
| PAYER'S Federal identification number<br>28-3XXXXXXX  |  | RECIPIENT'S identification number<br>211-XX-XXXX     |  | 2b Taxable amount not determined <input type="checkbox"/>    |  | Total distribution <input type="checkbox"/>  |
| RECIPIENT'S name<br>Jeremy R. Dalhart   |  | 3 Capital gain (included in box 2a)<br>\$            |  | 4 Federal income tax withheld<br>\$                          |  | Copy B<br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt. no.)<br>1068 Perry Street  |  | 5 Employee contributions or insurance premiums<br>\$ |  | 6 Net unrealized appreciation in employer's securities<br>\$ |  |  |
| City, state, and ZIP code<br>Your City State and Zip Code   |  | 7 Distribution code(s)<br>7                          |  | 8 Other<br>\$ %  |  | This information is being furnished to the Internal Revenue Service.   |
| Account number (see instructions)   |  | 9a Your percentage of total distribution<br>%        |  | 9b Total employee contributions<br>\$                        |  |  |
|   |  | 10 State tax withheld<br>\$                          |  | 11 State/Payer's state no.                                   |  | 12 State distribution<br>\$ 838  |
|   |  | 13 Local tax withheld<br>\$                          |  | 14 Name of locality  |  | 15 Local distribution<br>\$  |

Form 1099-R Department of the Treasury - Internal Revenue Service

Jeremy transferred the Yale Security IRA account to Merrill Lynch and received the following 1099-R from Yale Security IRA.

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |  | OMB No. 1545-0119  |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  |
|---|--|--|--|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Yale Security IRA<br>P.O. Box 2537<br>Your City State and Zip Code |  | 1 Gross distribution<br>\$ 11,755                    |  | 2005   |  |  |
|   |  | 2a Taxable amount<br>\$                              |  |  |  |  |
| PAYER'S Federal identification number<br>28-4XXXXXXX  |  | RECIPIENT'S identification number<br>211-XX-XXXX     |  | 2b Taxable amount not determined <input checked="" type="checkbox"/> |  | Total distribution <input type="checkbox"/>  |
| RECIPIENT'S name<br>Jeremy R. Dalhart   |  | 3 Capital gain (included in box 2a)<br>\$            |  | 4 Federal income tax withheld<br>\$                                  |  | Copy B<br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| Street address (including apt. no.)<br>1068 Perry Street  |  | 5 Employee contributions or insurance premiums<br>\$ |  | 6 Net unrealized appreciation in employer's securities<br>\$         |  |  |
| City, state, and ZIP code<br>Your City State and Zip Code   |  | 7 Distribution code(s)<br>G                          |  | 8 Other<br>\$ %  |  | This information is being furnished to the Internal Revenue Service.   |
| Account number (see instructions)   |  | 9a Your percentage of total distribution<br>%        |  | 9b Total employee contributions<br>\$                                |  |  |
|   |  | 10 State tax withheld<br>\$                          |  | 11 State/Payer's state no.   |  | 12 State distribution<br>\$  |
|   |  | 13 Local tax withheld<br>\$                          |  | 14 Name of locality  |  | 15 Local distribution<br>\$  |

Form 1099-R Department of the Treasury - Internal Revenue Service

PRESS [F7]. TAX REFUND (DUE) — \$1,102 (TW04); est. for 2005 — \$1,232.

## Line 16 – Pensions and Annuities

| <input type="checkbox"/> CORRECTED (if checked)  |  |   |   |   |
|--|--|---|---|---|
| PAYER'S name, street address, city, state, and ZIP code<br>Defense Finance & Accounting SVC<br>US Military retirement Pay<br>P.O. Box 7139<br>Your City State and Zip Code |  | <b>1</b> Gross distribution<br>\$ 1,200<br><b>2a</b> Taxable amount<br>\$ 1,200<br><b>2b</b> Taxable amount not determined <input type="checkbox"/> | OMB No. 1545-0119<br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div><br>Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  |
| PAYER'S Federal identification number<br>28-5XXXXXX  | RECIPIENT'S identification number<br>212-XX-XXXX | <b>3</b> Capital gain (included in box 2a)<br>\$  | <b>4</b> Federal income tax withheld<br>\$  | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name<br>Janice B. Smith<br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City State and Zip Code               |  | <b>5</b> Employee contributions or insurance premiums<br>\$   | <b>6</b> Net unrealized appreciation in employer's securities<br>\$   |   |
| Account number (see instructions)  |  | <b>7</b> Distribution code(s)<br>7  | <b>8</b> Other<br>\$ %  | This information is being furnished to the Internal Revenue Service.  |
| Account number (see instructions)  |  | <b>9a</b> Your percentage of total distribution<br>%  | <b>9b</b> Total employee contributions<br>\$  |   |
| Account number (see instructions)  |  | <b>10</b> State tax withheld<br>\$  | <b>11</b> State/Payer's state no.<br>Your State   | <b>12</b> State distribution<br>\$ 1,200  |
| Account number (see instructions)  |  | <b>13</b> Local tax withheld<br>\$  | <b>14</b> Name of locality  | <b>15</b> Local distribution<br>\$  |

Form **1099-R** Department of the Treasury - Internal Revenue Service

Jeremy retired two years ago and started drawing his retirement pay on January 1, 2004 (January 1, 2003 for TaxWise 2004). He has recovered \$271.00 tax free in prior years. Janice is not included in his retirement plan.

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |   |   |
|---|--|--|---|---|
| PAYER'S name, street address, city, state, and ZIP code<br>Stillman Pension Fund<br>36964 Dana Rd.<br>Your City State and Zip Code                          |  | <b>1</b> Gross distribution<br>\$ 18,625<br><b>2a</b> Taxable amount<br>\$ | OMB No. 1545-0119<br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div><br>Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  |
| PAYER'S Federal identification number<br>28-6XXXXXX   | RECIPIENT'S identification number<br>211-XX-XXXX | <b>3</b> Capital gain (included in box 2a)<br>\$                           | <b>4</b> Federal income tax withheld<br>\$ 1,715.00   | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S name<br>Jeremy Dalhart<br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City State and Zip Code |  | <b>5</b> Employee contributions or insurance premiums<br>\$                | <b>6</b> Net unrealized appreciation in employer's securities<br>\$   |   |
| Account number (see instructions)   |  | <b>7</b> Distribution code(s)<br>7   | <b>8</b> Other<br>\$ %  | This information is being furnished to the Internal Revenue Service.  |
| Account number (see instructions)   |  | <b>9a</b> Your percentage of total distribution<br>%                       | <b>9b</b> Total employee contributions<br>\$ 5,864.00   |   |
| Account number (see instructions)   |  | <b>10</b> State tax withheld<br>\$   | <b>11</b> State/Payer's state no.<br>Your State<br>22-6XXXXXX   | <b>12</b> State distribution<br>\$ 18,625   |
| Account number (see instructions)   |  | <b>13</b> Local tax withheld<br>\$   | <b>14</b> Name of locality  | <b>15</b> Local distribution<br>\$  |

Form **1099-R** Department of the Treasury - Internal Revenue Service

PRESS [F7]. TAX REFUND (DUE) — \$(323) (TW04); est. for 2005 — \$(186).

## Line 19 – Unemployment Compensation

|   |  |  |  |   |
|---|--|--|--|---|
| <input type="checkbox"/> CORRECTED (if checked)   |  | OMB No. 1545-0120  |  | <b>Certain Government Payments</b>  |
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br><br>Your State Unemployment Commission<br>32 Suffolk Street<br>Your City State and Zip Code   |  | 1 Unemployment compensation<br>\$ 1,263.00                     | <b>2005</b><br><br>Form 1099-G                               |   |
|   |  | 2 State or local income tax refunds, credits, or offsets<br>\$ |  |   |
| PAYER'S Federal identification number<br>28-7XXXXXX   | RECIPIENT'S identification number<br>211-XX-XXXX | 3 Box 2 amount is for tax year                                 | 4 Federal income tax withheld<br>\$ 120.00                   | <b>Copy B For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br><br>Jeremy R. Dalhart<br><br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City State and Zip Code<br><br>Account number (see instructions) |  | 5 ATAA payments<br>\$  | 6 Taxable grants<br>\$                                       |   |
|   |  | 7 Agriculture payments<br>\$                                   | 8 Box 2 is trade or business income <input type="checkbox"/> |   |
|   |  |  |  |   |
| Form 1099-G   |  | (keep for your records)  |  | Department of the Treasury - Internal Revenue Service   |

PRESS [F7]. TAX REFUND (DUE) — \$(390) (TW04); est. for 2005 – \$(261).

## Line 20 – Social Security Benefits

| FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT  |                                       |   |  |
|--|---------------------------------------|---|--|
| <b>2005</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.<br>• SEE THE REVERSE FOR MORE INFORMATION.                                 |                                       |   |  |
| Box 1. Name<br><b>Jeremy R. Dalhart</b>  |                                       | Box 2. Beneficiary's Social Security Number<br><b>211-XX-XXXX</b>                 |  |
| Box 3. Benefits Paid in 2005<br><b>\$12,682.00</b>   | Box 4. Benefits Repaid to SSA in 2005 | Box 5. Net Benefits for 2004 (Box 3 minus Box 4)<br><b>\$12,682.00</b>            |  |
| DESCRIPTION OF AMOUNT IN BOX 3<br><br><b>Paid by check or direct deposit: \$11,744.00</b><br><br><b>Medicare Premiums: \$938.00</b><br><br><b>Total: \$12,682.00</b> |                                       | DESCRIPTION OF AMOUNT IN BOX 4  |  |
|  |                                       | Box 6. Voluntary Federal Income Tax Withholding<br><b>\$600.00</b>                |  |
|  |                                       | Box 7. Address<br><b>1068 Perry Street</b><br><b>Your City State and Zip Code</b> |  |
|  |                                       | Box 8. Claim Number (Use this number if you need to contact SSA.)                 |  |
| Form SSA-1099-SM (1-2006) <b>DO NOT RETURN THIS FORM TO SSA OR IRS</b>   |                                       |   |  |

PRESS [F7]. TAX REFUND (DUE) — \$(1,425) (TW04 with \$24 estimated tax penalty); est. for 2005 – \$(1,291).

NOTE: If using TW 2004 then “Paid by check or direct deposit” amount is \$11,883 and “medicare premiums” amount is \$799.

## Line 21 – Other Income

| 3232  |  | <input type="checkbox"/> CORRECTED                                    |   |
|---|--|---|---|
| PAYER'S name<br>Lottery Board<br>Street address<br>15 West Jackson Street<br>City, state, and ZIP code<br>Your City State and Zip Code<br>Federal identification number<br>29-5XXXXXX<br>Telephone number | 1 Gross winnings<br>\$1,200.00   | 2 Federal income tax withheld   | OMB No. 1545-0238<br><br><b>2005</b><br><b>Form W-2G</b><br><b>Certain</b><br><b>Gambling</b><br><b>Winnings</b><br><br>For Privacy Act and<br>Paperwork Reduction Act<br>Notice, see the <b>2005</b><br><b>General Instructions for</b><br><b>Forms 1099, 1098, 5498,</b><br><b>and W-2G.</b><br><br><b>File with Form 1096.</b> |
|   | 3 Type of wager<br>Lottery   | 4 Date won<br>04 : 14 : 2005  |   |
|   | 5 Transaction  | 6 Race  |   |
|   | 7 Winnings from identical wagers   | 8 Cashier   |   |
| WINNER'S name<br>Janice Smith<br>Street address (including apt. no.)<br>1068 Perry Street<br>City, state, and ZIP code<br>Your City, State, and Zip   | 9 Winner's taxpayer identification no.<br>212-XX-XXXX  | 10 Window   | <b>Copy A</b><br><b>For Internal Revenue</b><br><b>Service Center</b>   |
|   | 11 First I.D.  | 12 Second I.D.  |   |
|   | 13 State/Payer's state identification no.<br>22-8XXXXXX  | 14 State income tax withheld<br>\$36.00                               |   |
|   | Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. |   |   |
| Signature ▶ Janice Smith \s   |  | Date ▶ 04/14/2005   |   |
| Form <b>W-2G</b>  |  | Cat. No. 10138V Department of the Treasury - Internal Revenue Service |   |

Janice had \$2,250.00 in gambling losses.

PRESS [F7]. TAX REFUND (DUE) — \$(1,610) (TW04 with \$30 estimated tax penalty); est. for 2005 — \$(1,477).

## Line 25 (2004) Line 32 (2005) – IRA Contribution Adjustment

If possible Janice would like to put \$2,000, *tax-free*, into her regular IRA account.

PRESS [F7]. TAX REFUND (DUE) — \$(1,610) (TW04 with \$30 estimated tax penalty); est. for 2005 — \$(1,477).

## Line 26 (2004) Line 33 (2005) – Student Loan Interest Adjustment

Janice paid \$268 interest on a student loan she incurred to obtain her teaching degree.

PRESS [F7]. TAX REFUND (DUE) — \$(1,571) (TW04 with \$28 estimated tax penalty); est. for 2005 — \$(1,438).

## Line 27 (2004) Line 34 (2005) – Tuition and Fees Adjustment

Janice had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85. (This should be re-examined when all entries have been completed to see if an Education Credit, Form 8863 results in a lower tax.)

PRESS [F7]. TAX REFUND (DUE) — \$(1,525) (TW04 with \$27 estimated tax penalty); est. for 2005 — \$(1,384).

## Line 34a (2004) Line 31a (2005) – Alimony Paid Adjustment

Jeremy paid \$3,600 in alimony to a previous wife. Her social security number is 122-xx-xxxx. His previous wife, Mary Dana, lives at 2708 Mills Drive, Your City, State and Zip Code.

PRESS [F7]. TAX REFUND (DUE) — \$(960) (TW04 with \$12 estimated tax penalty); est. for 2005 — \$(823).

**Line 39 (2004) Line 40 (2005) – Itemized Deductions**

Because of high medical expenses this year, Jeremy wants to itemize deductions and provides the following:

|  |             |
|--|-------------|
| Medical insurance                          | \$1,200     |
| Doctor bills                               | 1,653       |
| Hospital bills                             | 3,200       |
| Medical mileage                            | 1,236 Miles |
| Prescription drugs                         | 965         |
| Prescription eye glasses                   | 210         |
| Church cash donations                      | 1,650       |
| Misc cash donations to nonprofit orgs.     | 225         |
| Contributions to Millsap Elementary School | 250         |
| Salvation Army (FMV of clothes and TV)     | 350         |
| Home mortgage interest                     | 3,164       |
| County real estate tax                     | 875         |
| City real estate tax                       | 258         |
| Personal property tax (based on the value) | 624         |
| Gambling losses                            | 2,250       |
| Sales Tax – New Car                        | 1,500       |

(Use the Sales Tax Table to calculate the sales tax deduction. For purposes of this problem assume Arizona state rate of 6.5% and city/county rate of 2.5%.)

PRESS [F7]. TAX REFUND (DUE) — \$(495) (TW04); est. for 2005 – \$(396).

**Line 47 (2004) Line 48 (2005) – Credit for Child and Dependent Care Expenses**

Jeremy and Janice paid the Maryville Day Care Center \$1,100 to watch Ashlyn after school each day. The center's address is 128 Menio St, Your City, State and Zip Code. Their EIN is 12-4xxxxxx.

PRESS [F7]. TAX REFUND (DUE) – \$(275) (TW04); est. for 2005 – \$(176).

**Line 49 (2004) Line 50 (2005) – Education Credits**

Janice and Jeremy paid \$1,715 in tuition and fees for their daughter to attend the local college as a junior.

PRESS [F7]. TAX REFUND (DUE) — \$(68) (TW04); est. for 2005 – \$167.

### **Line 64 (2004) Line 65 (2005) – Estimated Tax Payments**

During the year Jeremy and Janice made the following estimated tax payments.

| DATE PAID | AMOUNT PAID |
|-----------|-------------|
| 04/14     | \$100.00    |
| 09/18     | \$100.00    |

They also applied \$200 from last year's tax refund toward this year's taxes.

PRESS [F7]. TAX REFUND (DUE) — \$468 (TW04); est. for 2005 – \$567.

### **Recheck Tuition Adjustment Taken on Line 27 (2004) Line 34 (2005)**

Remove Tuition and Fees deduction from line 27 (2004) line 34 (2005) and enter on Form 8863, Education Credits, to see if a lesser tax results.

PRESS [F7]. TAX REFUND (DUE) — \$487 (TW04); est. for 2005 – \$586.

### **Line 72a (2004) Line 73a (2005) – Amount You Want Refunded to You**

Jeremy and Janice want any refund or debit deposited or withdrawn from their checking account. (See page 3 for their bank routing and account numbers.)

PRESS [F7]. TAX REFUND (DUE) — \$243 (TW04); est. for 2005 – \$293.

### **Line 73 (2004) Line 74 (2005) – Applied to Next Year's Estimated Taxes**

If Jeremy and Janice have a refund coming they want half of the refund applied to next year's taxes.

PRESS [F7]. TAX REFUND (DUE) — \$243 (TW04); est. for 2005 – \$293.

### **Signature Line**

Jeremy and Janice want to sign their return using PINs. Jeremy enters "45678" and Janice enters "89123". Their last year's AGI was \$75,000.

## Label

(See instructions on page 16.)

## Use the IRS label.

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

You must enter your SSN(s) above.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Checking a box below will not change your tax or refund.

## Presidential

## Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)

You Spouse

## Filing Status

Check only one box.

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see page 17)

## Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If qualifying child for child tax credit (see page 18)

If more than four dependents, see page 18.

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 20)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 22)

16a Pensions and annuities

16a

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

## Adjusted Gross Income

23 Educator expenses (see page 26)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page XX)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction (see page XX)

33 Student loan interest deduction (see page XX)

34 Tuition and fees deduction (see page XX)

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Cat. No. 11320B

Form 1040 (2005)



**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

|            |  |           |  |
|------------|--|-----------|--|
| <b>38</b>  | Amount from line 37 (adjusted gross income)  | <b>38</b> |  |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b> <input type="checkbox"/> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> <b>39a</b> <input type="checkbox"/> |           |  |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b> <input type="checkbox"/>   |           |  |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)   | <b>40</b> |  |
| <b>41</b>  | Subtract line 40 from line 38  | <b>41</b> |  |
| <b>42</b>  | If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33   | <b>42</b> |  |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | <b>43</b> |  |
| <b>44</b>  | <b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972   | <b>44</b> |  |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 35). Attach Form 6251   | <b>45</b> |  |
| <b>46</b>  | Add lines 44 and 45  | <b>46</b> |  |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required   | <b>47</b> |  |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b> |  |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R  | <b>49</b> |  |
| <b>50</b>  | Education credits. Attach Form 8863  | <b>50</b> |  |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880  | <b>51</b> |  |
| <b>52</b>  | Child tax credit (see page 37). Attach Form 8901 if required   | <b>52</b> |  |
| <b>53</b>  | Adoption credit. Attach Form 8839  | <b>53</b> |  |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859  | <b>54</b> |  |
| <b>55</b>  | Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify   | <b>55</b> |  |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>   | <b>56</b> |  |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-  | <b>57</b> |  |

**Other Taxes**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>58</b> | Self-employment tax. Attach Schedule SE   | <b>58</b> |  |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137   | <b>59</b> |  |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | <b>60</b> |  |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2                                      | <b>61</b> |  |
| <b>62</b> | Household employment taxes. Attach Schedule H   | <b>62</b> |  |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b>                                      | <b>63</b> |  |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |  |            |  |
|------------|--|------------|--|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>64</b>  |  |
| <b>65</b>  | 2005 estimated tax payments and amount applied from 2004 return  | <b>65</b>  |  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>  | <b>66a</b> |  |
| <b>b</b>   | Nontaxable combat pay election <b>66b</b>  |            |  |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 54)  | <b>67</b>  |  |
| <b>68</b>  | Additional child tax credit. Attach Form 8812  | <b>68</b>  |  |
| <b>69</b>  | Amount paid with request for extension to file (see page 54)   | <b>69</b>  |  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |  |
| <b>71</b>  | Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>   | <b>71</b>  |  |

**Refund**

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

|            |  |            |  |
|------------|--|------------|--|
| <b>72</b>  | If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b> | <b>72</b>  |  |
| <b>73a</b> | Amount of line 72 you want <b>refunded to you</b>  | <b>73a</b> |  |
| <b>b</b>   | Routing number   | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number   |            |  |
| <b>74</b>  | Amount of line 72 you want <b>applied to your 2006 estimated tax</b>                                   | <b>74</b>  |  |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>75</b> | <b>Amount you owe.</b> Subtract line 71 from line 63. For details on how to pay, see page 55 | <b>75</b> |  |
| <b>76</b> | Estimated tax penalty (see page 55)  | <b>76</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name  Phone no.  (  ) Personal identification number (PIN)

**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |      |                     |  |
|---|------|---------------------|--|
| Your signature  | Date | Your occupation     | Daytime phone number<br>( <input type="text"/> ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |  |

**Paid Preparer's Use Only**

|  |      |   |                          |
|--|------|---|--------------------------|
| Preparer's signature   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN   |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN  | Phone no.                                       | ( <input type="text"/> ) |





**Credit for Qualified Retirement Savings Contributions**

▶ Attach to Form 1040 or Form 1040A.

▶ See instructions on back.

Name(s) shown on return

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

|  | (a) You | (b) Your spouse |
|--|---------|-----------------|
| 1 Traditional and Roth IRA contributions for 2005. <b>Do not</b> include rollover contributions . . . . .  | 1       |                 |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions) . . . . .  | 2       |                 |
| 3 Add lines 1 and 2 . . . . .  | 3       |                 |
| 4 Certain distributions received <b>after</b> 2002 and <b>before</b> the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | 4       |                 |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | 5       |                 |
| 6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .  | 6       |                 |
| 7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .  |         | 7               |
| 8 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  | 8       |                 |
| 9 Enter the applicable decimal amount shown below:   |         |                 |

| If line 8 is— |               | And your filing status is— |                   |  |
|---------------|---------------|----------------------------|-------------------|--|
| Over—         | But not over— | Married filing jointly     | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| ---           | \$15,000      | .5                         | .5                | .5   |
| \$15,000      | \$16,250      | .5                         | .5                | .2   |
| \$16,250      | \$22,500      | .5                         | .5                | .1   |
| \$22,500      | \$24,375      | .5                         | .2                | .1   |
| \$24,375      | \$25,000      | .5                         | .1                | .1   |
| \$25,000      | \$30,000      | .5                         | .1                | .0   |
| \$30,000      | \$32,500      | .2                         | .1                | .0   |
| \$32,500      | \$37,500      | .1                         | .1                | .0   |
| \$37,500      | \$50,000      | .1                         | .0                | .0   |
| \$50,000      | ---           | .0                         | .0                | .0   |

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

|  |    |  |
|--|----|--|
| 10 Multiply line 7 by line 9 . . . . .   | 10 |  |
| 11 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  | 11 |  |
| 12 Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31 . . . . .   | 12 |  |
| 13 Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .   | 13 |  |
| 14 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32 . . . . . | 14 |  |

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 33394D

Form **8880** (2005)

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you need more space, use the bottom of page 2.)

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|--------------------------|---|-------------------------------------|------------------------------------|
|   |                          |   |                                     |                                    |
|   |                          |   |                                     |                                    |

Did you receive dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      |  |  |
|                              |      |  |  |

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32

3

**4** Enter your **earned income**. See instructions

4

**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

5

**6** Enter the **smallest** of line 3, 4, or 5

6

**7** Enter the amount from Form 1040, line 38

7

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

| Over          | But not over | Decimal amount is |
|---------------|--------------|-------------------|
| \$0—15,000    |              | .35               |
| 15,000—17,000 |              | .34               |
| 17,000—19,000 |              | .33               |
| 19,000—21,000 |              | .32               |
| 21,000—23,000 |              | .31               |
| 23,000—25,000 |              | .30               |
| 25,000—27,000 |              | .29               |
| 27,000—29,000 |              | .28               |

If line 7 is:

| Over            | But not over | Decimal amount is |
|-----------------|--------------|-------------------|
| \$29,000—31,000 |              | .27               |
| 31,000—33,000   |              | .26               |
| 33,000—35,000   |              | .25               |
| 35,000—37,000   |              | .24               |
| 37,000—39,000   |              | .23               |
| 39,000—41,000   |              | .22               |
| 41,000—43,000   |              | .21               |
| 43,000—No limit |              | .20               |

8

×

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions

9

**10** Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47

10

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48

11

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form **2441** (2005)

**Part III Dependent Care Benefits**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> |  |
| <b>13</b> | Enter the amount forfeited, if any (see the instructions) . . . . .  | <b>13</b> |  |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> |  |
| <b>15</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .   | <b>15</b> |  |
| <b>16</b> | Enter the <b>smaller</b> of line 14 or 15 . . . . .  | <b>16</b> |  |
| <b>17</b> | Enter your <b>earned income</b> . See instructions . . . . .   | <b>17</b> |  |
| <b>18</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>              | <b>18</b> |  |
| <b>19</b> | Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .  | <b>19</b> |  |
| <b>20</b> | Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .   | <b>20</b> |  |
| <b>21</b> | Subtract line 20 from line 14 . . . . .  | <b>21</b> |  |
| <b>22</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .  | <b>22</b> |  |
| <b>23</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .  | <b>23</b> |  |
| <b>24</b> | Enter the <b>smaller</b> of line 19 or 22 . . . . .  | <b>24</b> |  |
| <b>25</b> | Enter the amount from line 23 . . . . .  | <b>25</b> |  |
| <b>26</b> | <b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> |  |
| <b>27</b> | <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .   | <b>27</b> |  |

To claim the child and dependent care credit, complete lines 28–32 below.

|           |  |           |  |
|-----------|--|-----------|--|
| <b>28</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .  | <b>28</b> |  |
| <b>29</b> | Add lines 23 and 26 . . . . .  | <b>29</b> |  |
| <b>30</b> | Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9 . . . . .   | <b>30</b> |  |
| <b>31</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>31</b> |  |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .   | <b>32</b> |  |



Printed on recycled paper

Form **2441** (2005)



**SCHEDULES A&B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Schedule A—Itemized Deductions**

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

**Medical  
and  
Dental  
Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see page A-2) . . . . . **1**
- 2** Enter amount from Form 1040, line 38 **2**
- 3** Multiply line 2 by 7.5% (.075) . . . . . **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid**

(See  
page A-2.)

- 5** State and local (check only one box):
- a** ☐ Income taxes, or
- b** ☐ General sales taxes (see page A-2) } . . . . . **5**
- 6** Real estate taxes (see page A-3) . . . . . **6**
- 7** Personal property taxes . . . . . **7**
- 8** Other taxes. List type and amount ▶ . . . . . **8**
- 9** Add lines 5 through 8 . . . . . **9**

**Interest  
You Paid**

(See  
page A-3.)

- 10** Home mortgage interest and points reported to you on Form 1098 . . . . . **10**
- 11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶ . . . . . **11**

**Note.**  
Personal  
interest is  
not  
deductible.

- 12** Points not reported to you on Form 1098. See page A-4 for special rules . . . . . **12**
- 13** Investment interest. Attach Form 4952 if required. (See page A-4.) . . . . . **13**
- 14** Add lines 10 through 13 . . . . . **14**

**Gifts to  
Charity**

If you made a  
gift and got a  
benefit for it,  
see page A-4.

- 15** Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . . **15**
- 16** Other than by cash or check. If any gift of \$250 or more, see page A-4. You **must** attach Form 8283 if over \$500 . . . . . **16**
- 17** Carryover from prior year . . . . . **17**
- 18** Add lines 15 through 17 . . . . . **18**

**Casualty and  
Theft Losses**

- 19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.) . . . . . **19**

**Job Expenses  
and Most  
Other  
Miscellaneous  
Deductions**

(See  
page A-5.)

- 20** Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶ . . . . . **20**
- 21** Tax preparation fees . . . . . **21**
- 22** Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . . **22**
- 23** Add lines 20 through 22 . . . . . **23**
- 24** Enter amount from Form 1040, line 38 **24**
- 25** Multiply line 24 by 2% (.02) . . . . . **25**
- 26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . . **26**

**Other  
Miscellaneous  
Deductions**

- 27** Other—from list on page A-6. List type and amount ▶ . . . . . **27**

**Total  
Itemized  
Deductions**

- 28** Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?
- ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. } ▶ **28**
- ☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.
- 29** If you elect to itemize deductions even though they are less than your standard deduction, check here ☐ **29**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2005

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

**Schedule B—Interest and Ordinary Dividends**Attachment  
Sequence No. **08****Part I  
Interest**(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II  
Ordinary  
Dividends**(See page B-2  
and the  
instructions for  
Form 1040,  
line 9a.)**Note.** If you  
received a Form  
1099-DIV or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5**
- List name of payer ►

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts**(See  
page B-2.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. . . . .

- b**
- If "Yes," enter the name of the foreign country ►

- 8**
- During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

**Yes** **No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2005



Printed on recycled paper



**SCHEDULE C-EZ  
(Form 1040)**Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

**2005**Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I General Information****You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service**B** Enter code from pages C-7, 8, & 9

► 3 3 3 3 3 3 3

**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any

3 3 3 3 3 3 3

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

**Part II Figure Your Net Profit**

|  |                          |          |  |  |
|--|--------------------------|----------|--|--|
| <b>1 Gross receipts. Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-3 and check here . . . . .  | <input type="checkbox"/> | <b>1</b> |  |  |
| <b>2 Total expenses</b> (see instructions). If more than \$5,000, you <b>must</b> use Schedule C. . . . .  |                          | <b>2</b> |  |  |
| <b>3 Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on <b>Form 1040, line 12</b> , and <b>also</b> on <b>Schedule SE, line 2</b> . (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . . |                          | <b>3</b> |  |  |

**Part III Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► ...../...../.....
- 5** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....
- 6** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**
- 7** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**
- 8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**
- b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2005

**CPE A-23****ADVANCED**

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040.    ► See Instructions for Schedule D (Form 1040).  
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

**2005**Attachment  
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-6 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|---|----------------------------------|--|--|---|
| 1  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
|  |   |                                  |  |  |   |
| 2 Enter your short-term totals, if any, from Schedule D-1,<br>line 2 . . . . .   | 2                                       |                                  |  |  |   |
| 3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in<br>column (d) . . . . .  | 3                                       |                                  |  |  |   |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824   | 4                                       |                                  |  |  |   |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .   | 5                                       |                                  |  |  |   |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-6 of the instructions . . . . . | 6                                       |                                  |  |  | ( )   |
| 7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .  | 7                                       |                                  |  |  |   |

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)   | (b) Date<br>acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of<br>the instructions) | (e) Cost or other basis<br>(see page D-6 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|---|---|----------------------------------|--|--|---|
| 8   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
|   |   |                                  |  |  |   |
| 9 Enter your long-term totals, if any, from Schedule D-1,<br>line 9 . . . . .   | 9                                       |                                  |  |  |   |
| 10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in<br>column (d) . . . . .   | 10                                      |                                  |  |  |   |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or<br>(loss) from Forms 4684, 6781, and 8824 . . . . .                        | 11                                      |                                  |  |  |   |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from<br>Schedule(s) K-1 . . . . .  | 12                                      |                                  |  |  |   |
| 13 Capital gain distributions. See page D-1 of the instructions . . . . .   | 13                                      |                                  |  |  |   |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss<br/>Carryover Worksheet</b> on page D-6 of the instructions . . . . . | 14                                      |                                  |  |  | ( )   |
| 15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to<br>Part III on the back . . . . .                                    | 15                                      |                                  |  |  |   |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2005



# ADVANCED STUDENT EXERCISES 9–12

## Exercise 9 – McCook Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)   | INTERVIEW AND INTAKE SHEET  |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|---|--|---|--|---|---|---|---|---|---|---|---------|-----------------|------------|------------|-------|----------|---------------------------|-------------|---------|-----|----------|----------|---------------------------------|--|--|----------------|--|--|-------------------------------------|--|--|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input checked="" type="checkbox"/> Valid Picture I.D.<br/> <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/> <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/> <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit         </div> <div style="width: 48%;"> <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/> <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/> <input type="checkbox"/> Copy of prior year's tax return, <b>if available</b> </div> </div>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Your First Name</td> <td style="width: 20%;">Troy</td> <td style="width: 10%;">M.I.</td> <td style="width: 10%;">H</td> <td style="width: 30%;">Last Name</td> <td style="width: 20%;">McCook</td> </tr> <tr> <td>Spouse's First Name</td> <td>Yvonne</td> <td>M.I.</td> <td>A</td> <td>Spouse's Last Name, if different</td> <td>Smith</td> </tr> <tr> <td>Address</td> <td>30911 Bard Road</td> <td>City</td> <td>Your City</td> <td>State</td> <td>Your St.</td> </tr> <tr> <td>Telephone Number: Daytime</td> <td>Your Number</td> <td>Evening</td> <td></td> <td>Zip Code</td> <td>Your Zip</td> </tr> <tr> <td colspan="3">Your Date of Birth (mm/dd/yyyy)</td> <td colspan="3">03 / 12 / 1933</td> </tr> <tr> <td colspan="3">Spouse's Date of Birth (mm/dd/yyyy)</td> <td colspan="3">10 / 30 / 1935</td> </tr> </table>   |   | Your First Name  | Troy  | M.I.   | H   | Last Name                                | McCook  | Spouse's First Name                                   | Yvonne  | M.I.  | A   | Spouse's Last Name, if different                    | Smith   | Address | 30911 Bard Road | City       | Your City  | State | Your St. | Telephone Number: Daytime | Your Number | Evening |     | Zip Code | Your Zip | Your Date of Birth (mm/dd/yyyy) |  |  | 03 / 12 / 1933 |  |  | Spouse's Date of Birth (mm/dd/yyyy) |  |  | 10 / 30 / 1935 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name   | Troy  | M.I.   | H   | Last Name  | McCook  |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name   | Yvonne  | M.I.   | A   | Spouse's Last Name, if different   | Smith   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address   | 30911 Bard Road   | City   | Your City   | State  | Your St.  |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime   | Your Number   | Evening  |   | Zip Code   | Your Zip  |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)   |   |  | 03 / 12 / 1933  |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's Date of Birth (mm/dd/yyyy)   |   |  | 10 / 30 / 1935  |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">           Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br/> <input checked="" type="checkbox"/> Spouse         </td> <td style="width: 50%;">           Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br/> <input checked="" type="checkbox"/> Spouse         </td> </tr> <tr> <td>           Check if Legally Blind: <input type="checkbox"/> Taxpayer<br/> <input type="checkbox"/> Spouse         </td> <td>           Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br/> <input type="checkbox"/> Spouse         </td> </tr> </table>   |   | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse  | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                       |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If yes, date spouse died (mm/dd/yyyy) 04 / 15 / 2005  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">First Name</th> <th style="width: 15%;">Last Name</th> <th style="width: 10%;">Date of Birth (mm/dd/yyyy)</th> <th style="width: 10%;">Relationship to you</th> <th style="width: 10%;">Months in home, *see Special Rules below</th> <th style="width: 10%;">US Citizen, Resident of US, Canada or Mexico</th> <th style="width: 10%;">Did person file joint return?</th> <th style="width: 10%;">Is child a full-time student or permanently and totally disabled?</th> <th style="width: 10%;">Did child provide more than 50% of their own support?</th> <th style="width: 10%;">Did you provide more than 50% of their support?</th> <th style="width: 10%;">Did the person have Gross Income of \$3200 or more?</th> <th style="width: 10%;">Is person qualifying child of another person?</th> </tr> </thead> <tbody> <tr> <td>Ashley</td> <td>Fergus</td> <td>04/05/1993</td> <td>Grandchild</td> <td>8</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>No</td> <td>Yes</td> <td>No</td> <td>No</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> |   | First Name   | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? | Ashley  | Fergus          | 04/05/1993 | Grandchild | 8     | Yes      | No                        | Yes         | No      | Yes | No       | No       |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name  | Last Name   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?            | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ashley  | Fergus  | 04/05/1993   | Grandchild  | 8  | Yes   | No                                       | Yes   | No  | Yes   | No  | No  |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less: <ul style="list-style-type: none"> <li>Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> </ul>  |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Form <b>13614</b> (Rev. 11-2005)</span> <span>Catalog Number 38836A</span> <span>Department of the Treasury — Internal Revenue Service</span> </div>   |   |  |   |  |   |  |   |   |   |   |   |   |   |         |                 |            |            |       |          |                           |             |         |     |          |          |                                 |  |  |                |  |  |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive Social Security payments? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Own a home? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature **Troy H. McCook \s**

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Troy is retired and Yvonne was a housewife prior to her death.*
- Troy does not wish to contribute to the Presidential Election Campaign Fund. He indicates that this question should also be answered no for his spouse.*
- Troy's granddaughter (Ashley Fergus) moved in with him in May of last year. He provides all her support. She was born in France where her parents were stationed.*
- Troy had high medical expenses which may allow him to itemize. He brought a list of his Schedule A expenditures. (To compute the sales tax deduction assume a California state rate of 6.25% and city/county rate of 2.5%).*
- Troy brings several income documents with him: 1099-DIV, 1099-R (2), SSA-1099 (2), and W-2G (Yvonne had gambling losses of \$2,550.00).*

Troy's List of Schedule A expenses.

|  |             |
|--|-------------|
| Doctor bills                                   | \$4,723     |
| Hospital bills                                 | 5,168       |
| Medical mileage                                | 1,119 Miles |
| Prescription drugs                             | 1,756       |
| Prescription eye glasses                       | 210         |
| Church donations                               | 850         |
| Church raffle ticket (didn't win)              | 25          |
| Misc cash donations (non profit organizations) | 201         |
| Salvation Army (old clothes)                   | 350         |
| Funeral Expenses                               | 6,875       |
| Home mortgage interest                         | 2,164       |
| Country real estate tax                        | 378         |
| City real estate tax                           | 120         |
| Personal property tax (based on vehicle value) | 623         |
| Gambling losses                                | 2,550       |
| Automobile sales tax                           | 840         |

Note: Use the sales tax calculation potential after the Automobile Sales tax entry. For purposes of this problem assume California with a state rate of 6.5% and a city/county rate of 2.5%.

**SOCIAL SECURITY**

221-XX-XXXX

This number has been established for

Troy H. McCook

**SOCIAL SECURITY**

222-XX-XXXX

This number has been established for

Yvonne A. Smith

**SOCIAL SECURITY**

223-XX-XXXX

This number has been established for

Ashley Fergus

☐ CORRECTED (if checked)

|  |  |   |   |  |                                 |
|--|--|---|---|--|---------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Alvin Bond Fund<br>Suite 567<br>100 Wiley Street<br>Your City State and Zip Code   |  | 1a Total ordinary dividends<br>\$ 1,565 | OMB No. 1545-0110<br><b>2005</b><br>Form 1099-DIV | <b>Dividends and Distributions</b>   |                                 |
|  |  | 1b Qualified dividends<br>\$ 875        |   |  |                                 |
|  |  | 2a Total capital gain distr.<br>\$ 737  | 2b Unrecap. Sec. 1250 gain<br>\$                  |  | <b>Copy B<br/>For Recipient</b> |
|  |  |   |   |  |                                 |
| PAYER'S Federal identification number<br>23-1XXXXX   | RECIPIENT'S identification number<br>221-XX-XXXX |   |   |  |                                 |
| RECIPIENT'S name<br>Troy H. McCook<br><br>Street address (including apt. no.)<br>30911 Bard Road<br><br>City, state, and ZIP code<br>Your City State and Zip Code<br><br>Account number (see instructions) |  | 2c Section 1202 gain<br>\$              | 2d Collectibles (28%) gain<br>\$                  | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |                                 |
|  |  | 3 Nondividend distributions<br>\$       | 4 Federal income tax withheld<br>\$ 0             |  |                                 |
|  |  |   |   |  | 5 Investment expenses<br>\$     |
|  |  | 6 Foreign tax paid<br>\$                | 7 Foreign country or U.S. possession              |  |                                 |
|  |  | 8 Cash liquidation distributions<br>\$  | 9 Noncash liquidation distributions<br>\$         |  |                                 |
|  |  |   |   |  |                                 |
| Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service   |  |   |   |  |                                 |

☐ CORRECTED (if checked)

|  |  |   |  |  |  |
|--|--|---|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Defense Finance and Accounting Services<br>US Military Retirement Pay<br>P.O. Box 7139<br>Your City State and Zip Code                          |  | 1 Gross distribution<br>\$ 23,919   | OMB No. 1545-0119<br><b>2005</b><br>Form 1099-R              | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |  |
|  |  | 2a Taxable amount<br>\$ 23,919  |  |  |  |
|  |  | 2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |  |  | <b>Copy B<br/>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b> |
|  |  |   |  |  |  |
| PAYER'S Federal identification number<br>23-2XXXXXX  | RECIPIENT'S identification number<br>221-XX-XXXX | 3 Capital gain (included in box 2a)<br>\$   | 4 Federal income tax withheld<br>\$ 1,580.00                 | This information is being furnished to the Internal Revenue Service.   |  |
| RECIPIENT'S name<br>Troy H. McCook<br><br>Street address (including apt. no.)<br>30911 Bard Road<br><br>City, state, and ZIP code<br>Your City State and Zip Code<br><br>Account number (see instructions) |  | 5 Employee contributions or insurance premiums<br>\$  | 6 Net unrealized appreciation in employer's securities<br>\$ |  |  |
|  |  | 7 Distribution code(s)<br>7   | IRA/SEP/SIMPLE <input type="checkbox"/>                      |  | 8 Other<br>\$ %  |
|  |  | 9a Your percentage of total distribution<br>%   | 9b Total employee contributions<br>\$                        |  |  |
|  |  | 10 State tax withheld<br>\$ 0   | 11 State/Payer's state no.<br>YS XXXXXX                      | 12 State distribution<br>\$ 23,919   |  |
|  |  | 13 Local tax withheld<br>\$   | 14 Name of locality  | 15 Local distribution<br>\$  |  |
|  |  |   |  |  |  |
| Form <b>1099-R</b> Department of the Treasury - Internal Revenue Service   |  |   |  |  |  |

☐ CORRECTED (if checked)

|   |  |   |  |   |
|---|--|---|--|---|
| PAYER'S name, street address, city, state, and ZIP code<br>Harris Trust<br>P.O. 1389<br>Your City State and Zip Code                                      |  | <b>1</b> Gross distribution<br>\$ 13,223<br><b>2a</b> Taxable amount<br>\$ 13,223   | OMB No. 1545-0119<br><div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  |
| PAYER'S Federal identification number<br>23-3XXXXXX<br>RECIPIENT'S identification number<br>221-XX-XXXX   |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/><br><b>3</b> Capital gain (included in box 2a)<br>\$<br><b>4</b> Federal income tax withheld<br>\$ 0.00   |  | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
| RECIPIENT'S name<br>Troy H. McCook<br>Street address (including apt. no.)<br>30911 Bard Road<br>City, state, and ZIP code<br>Your City State and Zip Code |  | <b>5</b> Employee contributions or insurance premiums<br>\$<br><b>6</b> Net unrealized appreciation in employer's securities<br>\$<br><b>7</b> Distribution code(s)<br>7<br>IRA/SEP/SIMPLE <input type="checkbox"/><br><b>8</b> Other<br>\$ %<br><b>9a</b> Your percentage of total distribution %<br><b>9b</b> Total employee contributions \$ |  |   |
| Account number (see instructions)   |  | <b>10</b> State tax withheld<br>\$ 0<br><b>11</b> State/Payer's state no.<br>YS XXXXXX<br><b>12</b> State distribution<br>\$ 13,223   |  |   |
|   |  | <b>13</b> Local tax withheld<br>\$<br><b>14</b> Name of locality<br>\$<br><b>15</b> Local distribution<br>\$  |  |   |

Form **1099-R** Department of the Treasury - Internal Revenue Service

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

2005

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
• SEE THE REVERSE FOR MORE INFORMATION.

|  |                                       |  |  |
|--|---------------------------------------|--|--|
| Box 1. Name<br><b>Troy H. McCook</b>             |                                       | Box 2. Beneficiary's Social Security Number<br><b>221-XX-XXXX</b>      |  |
| Box 3. Benefits Paid in 2005<br><b>12,675.00</b> | Box 4. Benefits Repaid to SSA in 2005 | Box 5. Net Benefits for 2004 (Box 3 minus Box 4)<br><b>\$12,675.00</b> |  |

|  |   |
|--|---|
| <p style="text-align: center;"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <p><b>Paid by check or direct deposit: \$11,737.00</b></p> <p><b>Medicare Premiums: \$938.00</b></p> <p><b>Total: \$12,675.00</b></p> | <p style="text-align: center;"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div> <p>Box 6. Voluntary Federal Income Tax Withholding</p> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div> <p>Box 7. Address</p> <p><b>30911 Bard Road</b><br/> <b>Your City State and Zip Code</b></p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p> |
|--|---|

Form SSA-1099-SM (1-2006) DO NOT RETURN THIS FORM TO SSA OR IRS

Note: For Troy's SSA-1099, if using TW 2004, use \$11,876 for Paid by check or direct deposit and use \$799.00 for Medicare Premiums.

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2005** : PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
: SEE THE REVERSE FOR MORE INFORMATION.

|  |                                       |   |
|--|---------------------------------------|---|
| Box 1. Name<br><b>Yvonne Smith</b>   |                                       | Box 2. Beneficiary's Social Security Number<br><b>222-XX-XXXX</b>                   |
| Box 3. Benefits Paid in 2005<br><b>\$3,645.00</b>  | Box 4. Benefits Repaid to SSA in 2005 | Box 5. Net Benefits for 2004 (Box 3 minus Box 4)<br><b>\$3,645.00</b>               |
| DESCRIPTION OF AMOUNT IN BOX 3<br><br><b>Paid by check or direct deposit: \$3,333.00</b><br><br><b>Medicare Premiums: \$312.00</b><br><br><b>Total: \$3,645.00</b> |                                       | DESCRIPTION OF AMOUNT IN BOX 4<br><br><br><br><br><br>                              |
|  |                                       | Box 6. Voluntary Federal Income Tax Withholding                                     |
|  |                                       | Box 7. Address<br><br><b>30911 Bard Road</b><br><b>Your City State and Zip Code</b> |
|  |                                       | Box 8. Claim Number (Use this number if you need to contact SSA.)                   |

Form SSA-1099-SM (12/2006)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

*Draft as of July 15, 2005 - Subject to Change*

Note: For Yvonne Smith's SSA-1099, if using TW2004, use \$3,379.00 for paid by check or direct deposit and use \$266.00 for Medicare Premiums.

3232

☐ CORRECTED

|   |  |   |
|---|--|---|
| PAYER'S name<br><b>Rockhurst Casino</b><br>Street address<br><b>14011 Athens Road</b><br>City, state, and ZIP code<br><b>Your City State and Zip Code</b><br>Federal identification number Telephone number<br><b>23-4XXXXX</b> | 1 Gross winnings<br><b>\$1,200.00</b>  | 2 Federal income tax withheld                   |
|   | 3 Type of wager<br><b>25 Slots</b>   | 4 Date won<br><b>04 :14 :2005</b>               |
|   | 5 Transaction  | 6 Race  |
|   | 7 Winnings from identical wagers   | 8 Cashier<br><b>2718</b>                        |
|   | 9 Winner's taxpayer identification no.<br><b>222-XX-XXXX</b>   | 10 Window                                       |
| WINNER'S name<br><b>Yvonne Smith</b><br>Street address (including apt. no.)<br><b>30911 Bard Road</b><br>City, state, and ZIP code<br><b>Your City, State and Zip Code</b>  | 11 First I.D.  | 12 Second I.D.                                  |
|   | 13 State/Payer's state identification no.<br><b>YS XXXXXX</b>  | 14 State income tax withheld<br><b>\$120.00</b> |
|   | Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. |   |
| Signature ▶ <b>Yvonne Smith \s</b>  |  | Date ▶ <b>04/14/2005</b>                        |

OMB No. 1545-0238

**2005**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

For Privacy Act and  
Paperwork Reduction Act  
Notice, see the **2005**  
**General Instructions for**  
**Forms 1099, 1098, 5498,**  
**and W-2G.**

**File with Form 1096.**

**Copy A**  
**For Internal Revenue**  
**Service Center**

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

**CPE A-30**

**ADVANCED**

## Exercise 10 – Reed Interview and Intake Sheet

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Form <b>13614</b><br>(Rev. 11-2005) | <b>INTERVIEW AND INTAKE SHEET</b> |
|-------------------------------------|-----------------------------------|

**Instructions:** This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

**You will need:**

|  |   |
|--|---|
| <input checked="" type="checkbox"/> Valid Picture I.D.<br><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit | <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b> |
|--|---|

|                                 |                           |                                     |           |                                  |          |
|---------------------------------|---------------------------|-------------------------------------|-----------|----------------------------------|----------|
| Your First Name                 | John                      | M.I.                                | J.        | Last Name                        | Reed     |
| Spouse's First Name             | Elizabeth                 | M.I.                                |           | Spouse's Last Name, if different |          |
| Address                         | 108 North Phillips Street | City                                | Your City | State                            | Your St. |
| Telephone Number: Daytime       | Your Number               | Evening                             |           | Cell                             |          |
| Your Date of Birth (mm/dd/yyyy) | 06 / 15 / 1965            | Spouse's Date of Birth (mm/dd/yyyy) | /         | /                                |          |

**Critical Data**

|   |  |
|---|--|
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                      | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                            |

As of December 31st were you: ☐ Single ☒ Legally Married ☐ Separated ☐ Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? ☐ Yes ☒ No ☐ N/A

Is your spouse deceased? ☐ Yes ☒ No      If yes, date spouse died (mm/dd/yyyy)      /      /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? ☐ Yes ☒ No

Did you provide more than half the cost of keeping up a home for the year? ☒ Yes ☐ No

Has the Earned Income Credit been disallowed by IRS? ☐ Yes ☒ No

**Family and Dependent Information**

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

| First Name | Last Name | Date of Birth (mm/dd/yyyy) | Relationship to you | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico | Did person file joint return? | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? |
|------------|-----------|----------------------------|---------------------|--|--|-------------------------------|---|---|---|---|---|
| Jack       | Reed      | 09/09/1984                 | Son                 | 12                                       | Yew  | No                            | Yes   | No  | Yes   | No  | No  |
| Jeffrey    | Lamar     | 03/03/1989                 | Nephew              | 7  | Yes  | No                            | Yes   | No  | Yes   | No  | No  |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |
|            |           |                            |                     |  |  |                               |   |   |   |   |   |

**\*Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☐ Yes ☐ No
- Is the child in custody of one or both parents for more than half of the year? ☐ Yes ☐ No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? ☐ Yes ☐ No

|                                  |                       |   |
|----------------------------------|-----------------------|---|
| Form <b>13614</b> (Rev. 11-2005) | Catalog Number 38836A | Department of the Treasury — Internal Revenue Service |
|----------------------------------|-----------------------|---|

| During the tax year did you, your spouse, or anyone in your household:   |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Pay student loan interest?   |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive a distribution from an IRA or retirement plan?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Attend college or vocational school?   |
|  |   |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive Social Security payments?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Own a home?  |
|  |   |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| Receive unemployment payments?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Pay for child/dependent care that allowed you to work?   |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC?                                     |
| Make contributions to an IRA or a retirement plan?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |  |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |

### Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☐ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature John J. Reed \s Date

### Interview Notes:

- (Volunteer Use Only:** Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- John is employed as a manager for King Insulation. He is married to Elizabeth Reed (234-XX-XXXX). She left him over a year ago and has not lived with him since. They file separate returns and neither itemizes deductions.*
- John paid the total cost of maintaining his home for himself and the two children. When John's sister became ill last June her son Jeffrey moved in with him. He cared for his nephew as if he was his own child.*
- Jack is a junior, and a full time student, at the local college. He received a \$500 tax-free grant. In addition his father paid \$1,238 for his tuition, books, and lab fees.*
- John does not want to contribute to the Presidential Election Campaign Fund. If a refund is due, he wants a check mailed to his home. He will pay any tax due by check.*



# SOCIAL SECURITY

231-XX-XXXX

This number has been established for  
John J. Reed

# SOCIAL SECURITY


232-XX-XXXX

This number has been established for  
Jack Reed

# SOCIAL SECURITY

233-XX-XXXX

This number has been established for  
Jeffrey Lamar

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| <b>a</b> Control number  |  | OMB No. 1545-0008                              |  | Safe, accurate,<br><b>FAST!</b> Use                                    |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>23-5XXXXXX  |  |  |  | <b>1</b> Wages, tips, other compensation<br>14,713.78  |  | <b>2</b> Federal income tax withheld<br>1,383.57                                       |  |
| <b>c</b> Employer's name, address, and ZIP code<br>King Insulation, Inc.<br>2300 E. Olivet<br>Your City State and Zip Code     |  |  |  | <b>3</b> Social security wages<br>15,609.34  |  | <b>4</b> Social security tax withheld<br>967.78  |  |
|  |  |  |  | <b>5</b> Medicare wages and tips<br>15,609.34  |  | <b>6</b> Medicare tax withheld<br>226.34   |  |
|  |  |  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |  |
| <b>d</b> Employee's social security number<br>231-XX-XXXX  |  |  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |  |
| <b>e</b> Employee's first name and initial Last name<br>John J. Reed<br>109 N. Phillips Street<br>Your City State and Zip Code |  |  |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12<br>D 895.56                                     |  |
|  |  |  |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |  |
|  |  |  |  | <b>14</b> Other  |  | <b>12c</b>   |  |
|  |  |  |  |  |  | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code   |  |  |  |  |  |  |  |
| <b>15</b> State Employer's state ID number<br>YS XX-XXXXXXX  |  | <b>16</b> State wages, tips, etc.<br>14,713.78 |  | <b>17</b> State income tax<br>334.00   |  | <b>18</b> Local wages, tips, etc.  |  |
|  |  |  |  |  |  | <b>19</b> Local income tax   |  |
|  |  |  |  |  |  | <b>20</b> Locality name  |  |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

|   |  |   |  |   |
|---|--|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Fergus Investment & Loan<br>175 N. Fivier<br>Your City State and Zip Code |  | 1 Original issue discount for 2005*<br>\$ 837.00  | OMB No. 1545-0117<br><b>2005</b><br>Form <b>1099-OID</b> | <b>Original Issue Discount</b>  |
|   |  | 2 Other periodic interest<br>\$   |  |   |
| PAYER'S Federal identification number<br>23-6XXXXXX   | RECIPIENT'S identification number<br>231-XX-XXXX | 3 Early withdrawal penalty<br>\$  | 4 Federal income tax withheld<br>\$ 83.00                | <b>Copy B For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br>John J. Reed  |  | 5 Description   |  |   |
| Street address (including apt. no.)<br>108 N Phillips Street  |  | 6 Original issue discount on U.S. Treasury obligations*<br>\$   |  |   |
| City, state, and ZIP code<br>Your City State and Zip Code   |  | 7 Investment expenses<br>\$   |  |   |
| Account number (see instructions)   |  | * This may not be the correct figure to report on your income tax return. See instructions on the back. |  |   |
| Form <b>1099-OID</b> (keep for your records) Department of the Treasury - Internal Revenue Service  |  |   |  |   |

☐ CORRECTED (if checked)

|  |  |  |  |  |
|--|--|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Adelphi Investment Service<br>2121 N. 7th Street<br>Your City State and Zip Code |  | 1a Total ordinary dividends<br>\$ 108.96 | OMB No. 1545-0110<br><b>2005</b><br>Form <b>1099-DIV</b> | <b>Dividends and Distributions</b>   |
|  |  | 1b Qualified dividends<br>\$ 108.96      |  |  |
| PAYER'S Federal identification number<br>23-7XXXXXX  | RECIPIENT'S identification number<br>231-XX-XXXX | 2a Total capital gain distr.<br>\$       | 2b Unrecap. Sec. 1250 gain<br>\$                         | <b>Copy B For Recipient</b>  |
| RECIPIENT'S name<br>John J. Reed   |  | 2c Section 1202 gain<br>\$               |  |  |
| Street address (including apt. no.)<br>108 N. Phillips Street  |  | 3 Nondividend distributions<br>\$        | 2d Collectibles (28%) gain<br>\$                         | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| City, state, and ZIP code<br>Your City State and Zip Code  |  | 4 Federal income tax withheld<br>\$      | 5 Investment expenses<br>\$                              |  |
| Account number (see instructions)  |  | 6 Foreign tax paid<br>\$                 | 7 Foreign country or U.S. possession                     |  |
|  |  | 8 Cash liquidation distributions<br>\$   | 9 Noncash liquidation distributions<br>\$                |  |
|  |  |  |  |  |
| Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service   |  |  |  |  |

☐ CORRECTED (if checked)

|   |  |   |  |   |   |  |   |
|---|--|---|--|---|---|--|---|
| PAYER'S name, street address, city, state, and ZIP code<br>Defense Finance and Accounting Services<br>US Military Retirement<br>P.O. Box 7139<br>Your City State and Zip Code |  | <b>1</b> Gross distribution<br>\$12,174.00                  |  | OMB No. 1545-0119<br><b>2005</b><br>Form <b>1099-R</b>              |   | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |   |
|   |  | <b>2a</b> Taxable amount<br>\$12,174.00                     |  |   |   |  |   |
| PAYER'S Federal identification number<br>22-5XXXXXX   |  | RECIPIENT'S identification number<br>231-XX-XXXX            |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/>    |   | Total distribution <input type="checkbox"/>  | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
|   |  |   |  | <b>3</b> Capital gain (included in box 2a)<br>\$                    |   | <b>4</b> Federal income tax withheld<br>\$ 675.00  |   |
| RECIPIENT'S name<br>John J. Reed<br><br>Street address (including apt. no.)<br>108 Phillips Street<br><br>City, state, and ZIP code<br>Your City State and Zip Code           |  | <b>5</b> Employee contributions or insurance premiums<br>\$ |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$ |   |  |   |
|   |  | <b>7</b> Distribution code(s)<br>7                          | IRA/SEP/SIMPLE<br><input type="checkbox"/> | <b>8</b> Other<br>\$  | % |  |   |
| Account number (see instructions)   |  | <b>9a</b> Your percentage of total distribution<br>%        |  | <b>9b</b> Total employee contributions<br>\$                        |   |  |   |
|   |  | <b>10</b> State tax withheld<br>\$ 0                        |  | <b>11</b> State/Payer's state no.<br>YS XXXXXX                      |   | <b>12</b> State distribution<br>\$ 12,174  |   |
|   |  | <b>13</b> Local tax withheld<br>\$                          |  | <b>14</b> Name of locality  |   | <b>15</b> Local distribution<br>\$   |   |
|   |  |   |  |   |   | \$   |   |

Form **1099-R**

Department of the Treasury - Internal Revenue Service

## Exercise 11 – Rosemont Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)  | INTERVIEW AND INTAKE SHEET |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|----------------------------|--|---------------------|--|--|--|---|---|---|---|---|---|---|---------|------------------|------------|-----------|-------|----------|----|-----|----|-----|----------|----------|---------------------------|------------|------------|-----|---------|------|---------------------------------|----------------|----|-----|-------------------------------------|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b> <div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> Valid Picture I.D.<br/><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit</div><div><input checked="" type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/><input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/><input checked="" type="checkbox"/> Copy of prior year's tax return, <b>if available</b></div></div>   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%;"><tr><td style="width: 30%;">Your First Name</td><td style="width: 15%;">Helen</td><td style="width: 10%;">M.I.</td><td style="width: 10%;">E.</td><td style="width: 35%;">Last Name</td><td style="width: 10%;">Rosemont</td></tr><tr><td>Spouse's First Name</td><td></td><td>M.I.</td><td></td><td>Spouse's Last Name, if different</td><td></td></tr><tr><td>Address</td><td>358 Wilkes Drive</td><td>City</td><td>Your City</td><td>State</td><td>Your St.</td></tr><tr><td></td><td></td><td></td><td></td><td>Zip Code</td><td>Your Zip</td></tr><tr><td>Telephone Number: Daytime</td><td colspan="3">Your Phone</td><td>Evening</td><td>Cell</td></tr><tr><td>Your Date of Birth (mm/dd/yyyy)</td><td colspan="3">09 / 16 / 1970</td><td>Spouse's Date of Birth (mm/dd/yyyy)</td><td>/ /</td></tr></table>   |                            | Your First Name  | Helen               | M.I.                                     | E.   | Last Name                                | Rosemont  | Spouse's First Name                                   |   | M.I.  |   | Spouse's Last Name, if different                    |   | Address | 358 Wilkes Drive | City       | Your City | State | Your St. |    |     |    |     | Zip Code | Your Zip | Telephone Number: Daytime | Your Phone |            |     | Evening | Cell | Your Date of Birth (mm/dd/yyyy) | 09 / 16 / 1970 |    |     | Spouse's Date of Birth (mm/dd/yyyy) | / / |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name  | Helen                      | M.I.   | E.                  | Last Name                                | Rosemont                                     |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name  |                            | M.I.   |                     | Spouse's Last Name, if different         |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address  | 358 Wilkes Drive           | City   | Your City           | State                                    | Your St.                                     |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     | Zip Code                                 | Your Zip                                     |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime  | Your Phone                 |  |                     | Evening                                  | Cell   |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)  | 09 / 16 / 1970             |  |                     | Spouse's Date of Birth (mm/dd/yyyy)      | / /  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b>   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input checked="" type="checkbox"/> Divorced   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If yes, date spouse died (mm/dd/yyyy) / /  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>First Name</th><th>Last Name</th><th>Date of Birth (mm/dd/yyyy)</th><th>Relationship to you</th><th>Months in home, *see Special Rules below</th><th>US Citizen, Resident of US, Canada or Mexico</th><th>Did person file joint return?</th><th>Is child a full-time student or permanently and totally disabled?</th><th>Did child provide more than 50% of their own support?</th><th>Did you provide more than 50% of their support?</th><th>Did the person have Gross Income of \$3200 or more?</th><th>Is person qualifying child of another person?</th></tr></thead><tbody><tr><td>Mary</td><td>Rosemont</td><td>10/16/1997</td><td>Daughter</td><td>12</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>No</td></tr><tr><td>Charles</td><td>Rosemont</td><td>12/25/1998</td><td>Son</td><td>12</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td><td>No</td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> |                            | First Name   | Last Name           | Date of Birth (mm/dd/yyyy)               | Relationship to you                          | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more? | Is person qualifying child of another person? | Mary    | Rosemont         | 10/16/1997 | Daughter  | 12    | Yes      | No | Yes | No | Yes | No       | No       | Charles                   | Rosemont   | 12/25/1998 | Son | 12      | Yes  | No                              | Yes            | No | Yes | No                                  | No  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name   | Last Name                  | Date of Birth (mm/dd/yyyy)                                   | Relationship to you | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico | Did person file joint return?            | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mary   | Rosemont                   | 10/16/1997   | Daughter            | 12                                       | Yes  | No                                       | Yes   | No  | Yes   | No  | No  |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charles  | Rosemont                   | 12/25/1998   | Son                 | 12                                       | Yes  | No                                       | Yes   | No  | Yes   | No  | No  |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b> <ul style="list-style-type: none"><li>• Did one or both parents provide over half of the child's total support? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Is the child in custody of one or both parents for more than half of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li><li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li></ul>   |                            |  |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005)   | Catalog Number 38836A      | Department of the Treasury — <b>Internal Revenue Service</b> |                     |  |  |  |   |   |   |   |   |   |   |         |                  |            |           |       |          |    |     |    |     |          |          |                           |            |            |     |         |      |                                 |                |    |     |                                     |     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| <b>During the tax year did you, your spouse, or anyone in your household:</b>  |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |
| Receive unemployment payments? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                    |  |  |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A |  |  |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |  |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature    Helen E. Rosemont \s
Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Helen is employed as an editor. Starting on July 1 of the past year she also did some editing work from her home for Waldorf Publishing Co. who provided a Form 1099-MISC. She kept a record of her expenses: \$25.00 for paper, \$47.50 for a printer cartridge, \$101.95 for postage, and 254 miles for making deliveries. She had 10,000 other miles on her car. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$75.00.*
- Helen is divorced. The divorce decree states that her ex-husband is to claim Charles as a dependent on his return even though she provides all the support for Mary and Charles. It also states that he is to pay her \$300/month alimony. Due to the loss of his job during the year he only paid for 8 months.*
- Global Investment Service notified Helen that she received \$418.13 in federal and state exempt interest income.*
- Helen wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional tax.*
- NOTE: Helen's education expenditures could be a business expense, or an adjustment, or a credit. Determine the most advantageous benefit for which she is qualified.*

Form **13614** (Rev. 11-2005)
Catalog Number 38836A
Department of the Treasury — Internal Revenue Service

# SOCIAL SECURITY

241-XX\_XXXX

This number has been established for  
Helen F. Rosemont

# SOCIAL SECURITY


242-XX-XXXX

This number has been established for  
Mary Rosemont

# SOCIAL SECURITY

243-XX-XXXX

This number has been established for  
Charles Rosemont

|  |  |                                      |                                   |  |  |
|--|--|--------------------------------------|-----------------------------------|--|--|
| <b>a</b> Control number  |  | OMB No. 1545-0008                    |                                   | Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>23-8XXXXXX  |  |                                      |                                   | <b>1</b> Wages, tips, other compensation<br>19,998.00  | <b>2</b> Federal income tax withheld<br>1,001.65     |
| <b>c</b> Employer's name, address, and ZIP code<br>Oakwood World-Herald<br>1334 Dana Street<br>Your City State and Zip Code  |  |                                      |                                   | <b>3</b> Social security wages<br>21,266.00  | <b>4</b> Social security tax withheld<br>1,318.49    |
|  |  |                                      |                                   | <b>5</b> Medicare wages and tips<br>21,266.00  | <b>6</b> Medicare tax withheld<br>308.36             |
|  |  |                                      |                                   | <b>7</b> Social security tips  | <b>8</b> Allocated tips                              |
| <b>d</b> Employee's social security number<br>241-XX-XXXX  |  |                                      |                                   | <b>9</b> Advance EIC payment   | <b>10</b> Dependent care benefits                    |
| <b>e</b> Employee's first name and initial      Last name<br>Helen E. Rosemont<br>356 Wilkes<br>Your City State and Zip Code |  |                                      |                                   | <b>11</b> Nonqualified plans   | <b>12a</b> See instructions for box 12<br>D 1,268.00 |
|  |  |                                      |                                   | <b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>  | <b>12b</b>   |
|  |  |                                      |                                   | <b>14</b> Other  | <b>12c</b>   |
|  |  |                                      |                                   |  | <b>12d</b>   |
| <b>f</b> Employee's address and ZIP code   |  |                                      |                                   |  |  |
| <b>15</b> State      Employer's state ID number<br>YS      XXXXXXXX  | <b>16</b> State wages, tips, etc.<br>19,998.00 | <b>17</b> State income tax<br>574.50 | <b>18</b> Local wages, tips, etc. | <b>19</b> Local income tax   | <b>20</b> Locality name                              |

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

|  |  |                   |  |   |  |  |  |
|--|--|-------------------|--|---|--|--|--|
| a Control number   |  | OMB No. 1545-0008 |  | Safe, accurate,<br><b>FAST! Use</b>   |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| b Employer identification number (EIN)<br>23-9XXXXXX   |  |                   |  | 1 Wages, tips, other compensation<br>2,532.00   |  | 2 Federal income tax withheld<br>328.00  |  |
| c Employer's name, address, and ZIP code<br><br>Butler, Inc.<br>1906 Lawrence Drive<br>Your City State and Zip Code        |  |                   |  | 3 Social security wages<br>2,532.00   |  | 4 Social security tax withheld<br>156.98   |  |
|  |  |                   |  | 5 Medicare wages and tips<br>2,532.00   |  | 6 Medicare tax withheld<br>36.71   |  |
|  |  |                   |  | 7 Social security tips  |  | 8 Allocated tips   |  |
| d Employee's social security number<br>241-XX-XXXX   |  |                   |  | 9 Advance EIC payment   |  | 10 Dependent care benefits   |  |
| e Employee's first name and initial      Last name<br>Helen E. Rosemont<br>12 Emory Street<br>Your City State and Zip Code |  |                   |  | 11 Nonqualified plans   |  | 12a See instructions for box 12  |  |
|  |  |                   |  | 13 Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | 12b  |  |
|  |  |                   |  | 14 Other  |  | 12c  |  |
|  |  |                   |  |   |  | 12d  |  |
| f Employee's address and ZIP code  |  |                   |  | 15 State      Employer's state ID number<br>YS      XXXXXXXX  |  | 16 State wages, tips, etc.<br>2,532.00   |  |
|  |  |                   |  | 17 State income tax<br>201.00   |  | 18 Local wages, tips, etc.   |  |
|  |  |                   |  |   |  | 19 Local income tax  |  |
|  |  |                   |  |   |  | 20 Locality name   |  |

**Form W-2 Wage and Tax Statement**  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

2005

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

|  |  |  |  |   |  |   |  |   |  |
|--|--|--|--|---|--|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Parks National Bank<br>102 Rust Street<br>Your State and Zip Code                    |  | Payer's RTN (optional)                           |  | OMB No. 1545-0112<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> |  | <b>Interest Income</b>  |  |   |  |
| PAYER'S Federal identification number<br>24-0XXXXXX  |  | RECIPIENT'S identification number<br>241-XX-XXXX |  | Form <b>1099-INT</b>  |  | <b>Copy B For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |  |   |  |
| RECIPIENT'S name<br>Helen E. Rosemont<br>Street address (including apt. no.)<br>356 Wilkes Street<br>City, state, and ZIP code<br>Your City State and Zip Code |  |  |  | 1 Interest income not included in box 3<br>\$ 416.87                                |  |   |  |   |  |
| Account number (see instructions)  |  |  |  | 2 Early withdrawal penalty<br>\$  |  |   |  | 3 Interest on U.S. Savings Bonds and Treas. obligations<br>\$ |  |
|  |  |  |  | 4 Federal income tax withheld<br>\$ 38.56   |  |   |  | 5 Investment expenses<br>\$                                   |  |
|  |  |  |  | 6 Foreign tax paid<br>\$  |  | 7 Foreign country or U.S. possession  |  |   |  |

**Form 1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

|   |                               |  |  |  |   |
|---|-------------------------------|--|--|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Waldorf Publishing Co.<br>P.O. Box 1765<br>Your City State and Zip Code |                               | 1 Rents<br>\$  | OMB No. 1545-0115<br><b>2005</b><br>Form <b>1099-MISC</b>    | <b>Miscellaneous Income</b>              |   |
|   |                               | 2 Royalties<br>\$  |  |  |   |
|   |                               | 3 Other income<br>\$   |  |  |   |
|   |                               | 4 Federal income tax withheld<br>\$  |  |  |   |
| PAYER'S Federal identification number<br>26-1XXXXXX   |                               | RECIPIENT'S identification number<br>241-XX-XXXX   | 5 Fishing boat proceeds<br>\$                                | 6 Medical and health care payments<br>\$ | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br>Helen E. Rosemont   |                               | 7 Nonemployee compensation<br>\$ 2,875.88  | 8 Substitute payments in lieu of dividends or interest<br>\$ |  |   |
| Street address (including apt. no.)<br>356 Wilkes   |                               | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds<br>\$                             |  |   |
| City, state, and ZIP code<br>Your City State and Zip Code   |                               | 11   | 12   |  |   |
| Account number (see instructions)   |                               | 13 Excess golden parachute payments<br>\$  | 14 Gross proceeds paid to an attorney<br>\$                  |  |   |
| 15a Section 409A deferrals<br>\$  | 15b Section 409A income<br>\$ | 16 State tax withheld<br>\$  | 17 State/Payer's state no.                                   | 18 State income<br>\$                    |   |

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

|   |  |  |  |   |  |
|---|--|--|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Your State Unemployment Commission<br>1 Stockton Street<br>Your City State and Zip Code |  | 1 Unemployment compensation<br>\$ 1,345.00                     | OMB No. 1545-0120<br><b>2005</b><br>Form <b>1099-G</b>       | <b>Certain Government Payments</b>  |  |
|   |  | 2 State or local income tax refunds, credits, or offsets<br>\$ |  |   |  |
|   |  | 3 Box 2 amount is for tax year                                 |  |   | 4 Federal income tax withheld<br>\$ 135.00 |
|   |  | 5 ATAA payments<br>\$  |  |   | 6 Taxable grants<br>\$                     |
| PAYER'S Federal identification number<br>26-2XXXXXX   | RECIPIENT'S identification number<br>241-XX-XXXX | 7 Agriculture payments<br>\$                                   | 8 Box 2 is trade or business income <input type="checkbox"/> | <b>Copy B<br/>For Recipient</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |  |
| RECIPIENT'S name<br>Helen E. Rosemont   |  |  |  |   |  |
| Street address (including apt. no.)<br>356 Wilkes   |  |  |  |   |  |
| City, state, and ZIP code<br>Your City State and Zip Code   |  |  |  |   |  |
| Account number (see instructions)   |  |  |  |   |  |

Form **1099-G** (keep for your records) Department of the Treasury - Internal Revenue Service



| Form <b>13614</b><br>(Rev. 11-2005)  | <b>INTERVIEW AND INTAKE SHEET</b>   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|---|-------------------------------------|--|---|---|---|--|---|--|---|--|---|---|---|--|-------------------|--|-----------|-------|----------|---------------------------|-------------|---------|----|----|------|---------------------------------|----------------|-------------------------------------|--|--|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <input checked="" type="checkbox"/> Valid Picture I.D.<br/> <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/> <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/> <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit         </div> <div style="width: 35%;"> <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/> <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/> <input checked="" type="checkbox"/> Copy of prior year's tax return, <b>if available</b> </div> </div>  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Your First Name</td> <td style="width: 20%;">Fred</td> <td style="width: 10%;">M.I.</td> <td style="width: 10%;">P.</td> <td style="width: 30%;">Last Name</td> <td style="width: 10%;">Sterling</td> </tr> <tr> <td>Spouse's First Name</td> <td>Cheryl</td> <td>M.I.</td> <td>A.</td> <td colspan="2">Spouse's Last Name, if different</td> </tr> <tr> <td>Address</td> <td>3717 Bates Street</td> <td>City</td> <td>Your City</td> <td>State</td> <td>Your St.</td> </tr> <tr> <td>Telephone Number: Daytime</td> <td>Your Number</td> <td colspan="3">Evening</td> <td>Cell</td> </tr> <tr> <td>Your Date of Birth (mm/dd/yyyy)</td> <td>09 / 21 / 1939</td> <td colspan="3">Spouse's Date of Birth (mm/dd/yyyy)</td> <td>02 / 11 / 1943</td> </tr> </table>  |   |                                     | Your First Name  | Fred  | M.I.  | P.  | Last Name  | Sterling  | Spouse's First Name  | Cheryl  | M.I.   | A.  | Spouse's Last Name, if different  |   | Address  | 3717 Bates Street | City   | Your City | State | Your St. | Telephone Number: Daytime | Your Number | Evening |    |    | Cell | Your Date of Birth (mm/dd/yyyy) | 09 / 21 / 1939 | Spouse's Date of Birth (mm/dd/yyyy) |  |  | 02 / 11 / 1943 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name  | Fred  | M.I.                                | P.   | Last Name   | Sterling  |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name  | Cheryl  | M.I.                                | A.   | Spouse's Last Name, if different  |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address  | 3717 Bates Street   | City                                | Your City  | State   | Your St.  |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime  | Your Number   | Evening                             |  |   | Cell  |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy)  | 09 / 21 / 1939  | Spouse's Date of Birth (mm/dd/yyyy) |  |   | 02 / 11 / 1943  |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">           Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br/> <input checked="" type="checkbox"/> Spouse         </td> <td style="width: 50%;">           Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br/> <input checked="" type="checkbox"/> Spouse         </td> </tr> <tr> <td>           Check if Legally Blind: <input type="checkbox"/> Taxpayer<br/> <input checked="" type="checkbox"/> Spouse         </td> <td>           Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br/> <input type="checkbox"/> Spouse         </td> </tr> <tr> <td colspan="2">           As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced         </td> </tr> <tr> <td colspan="2">           If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A         </td> </tr> <tr> <td>           Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No         </td> <td>           If yes, date spouse died (mm/dd/yyyy)      /      /         </td> </tr> <tr> <td colspan="2">           Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No         </td> </tr> <tr> <td colspan="2">           Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No         </td> </tr> <tr> <td colspan="2">           Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No         </td> </tr> </table> |   |                                     | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse | As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced |   | If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |   | Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | If yes, date spouse died (mm/dd/yyyy)      /      / | Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   | Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |                   | Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse   | Check if lived in U.S. for more than 6 months: <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse  | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                                       |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | If yes, date spouse died (mm/dd/yyyy)      /      /   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b><br>List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">First Name</th> <th style="width: 15%;">Last Name</th> <th style="width: 10%;">Date of Birth (mm/dd/yyyy)</th> <th style="width: 10%;">Relationship to you</th> <th style="width: 10%;">Months in home, *see Special Rules below</th> <th style="width: 10%;">US Citizen, Resident of US, Canada or Mexico</th> <th style="width: 10%;">Did person file joint return?</th> <th style="width: 10%;">Is child a full-time student or permanently and totally disabled?</th> <th style="width: 10%;">Did child provide more than 50% of their own support?</th> <th style="width: 10%;">Did you provide more than 50% of their support?</th> <th style="width: 10%;">Did the person have Gross Income of \$3200 or more?</th> <th style="width: 10%;">Is person qualifying child of another person?</th> </tr> </thead> <tbody> <tr> <td>Louise</td> <td>Smith</td> <td>01/13/1941</td> <td>Sister</td> <td>12</td> <td>Yes</td> <td>No</td> <td></td> <td></td> <td>No</td> <td>No</td> <td></td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>            |   |                                     | First Name   | Last Name   | Date of Birth (mm/dd/yyyy)  | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico          | Did person file joint return?  | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support?  | Did you provide more than 50% of their support?     | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person? | Louise   | Smith             | 01/13/1941   | Sister    | 12    | Yes      | No                        |             |         | No | No |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name   | Last Name   | Date of Birth (mm/dd/yyyy)          | Relationship to you  | Months in home, *see Special Rules below  | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?   | Is child a full-time student or permanently and totally disabled?  | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?  | Did the person have Gross Income of \$3200 or more?               | Is person qualifying child of another person?  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Louise   | Smith   | 01/13/1941                          | Sister   | 12  | Yes   | No  |  |   | No   | No  |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b> <ul style="list-style-type: none"> <li>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> </ul>   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005)      Catalog Number 38836A      Department of the Treasury — Internal Revenue Service   |   |                                     |  |   |   |   |  |   |  |   |  |   |   |   |  |                   |  |           |       |          |                           |             |         |    |    |      |                                 |                |                                     |  |  |                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| During the tax year did you, your spouse, or anyone in your household:   |   |  |  |
|--|---|--|--|
| Receive any investment income (For example: interest or dividends)?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Pay student loan interest?   |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive a distribution from an IRA or retirement plan?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Attend college or vocational school?   |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Receive Social Security payments?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Own a home?  |
|  |   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| Receive unemployment payments?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Pay for child/dependent care that allowed you to work?   |
|  |   |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC?                                     |
|  |   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan?   | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |  |

#### Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☐ Yes ☒ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature

Date

#### Interview Notes:

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Fred and Cheryl have been married for over 40 years and each year they return to your site to have their tax return completed. Fred retired from the International Brotherhood of Electrical Workers on January 1, 2004. Cheryl who is a housewife is not covered by the plan. He recovered \$271 tax free in 2004.*
- Fred's sister, Louise Smith, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250/month in Social Security benefits.*
- Cheryl has less than 20/200 vision in both eyes. She provided a doctor's statement.*
- Fred purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2005. He received \$23,789 net of commissions on the sale.*
- Neither Fred nor Cheryl want \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.*

# SOCIAL SECURITY

251-XX-XXXX

This number has been established for

Fred P. Sterling

# SOCIAL SECURITY

252-XX-XXXX

This number has been established for

Cheryl A. Sterling

# SOCIAL SECURITY

253-XX-XXXX

This number has been established for

Louise Smith

☐ CORRECTED (if checked)

|  |  |   |  |   |
|--|--|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no.<br>Chapman Federal S&L Assn.<br>1413 41st Avenue<br>Your City State and Zip Code  |  | Payer's RTN (optional)  | OMB No. 1545-0112<br><br><b>2005</b><br>Form <b>1099-INT</b>   | <b>Interest Income</b><br><br><b>Copy B</b><br><b>For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| PAYER'S Federal identification number<br>25-9XXXXXX  | RECIPIENT'S identification number<br>251-XX-XXXX | 1 Interest income not included in box 3<br>\$ 124.73  |  |   |
| RECIPIENT'S name<br>Fred P. Sterling<br>Street address (including apt. no.)<br>3717 Bates Street<br>City, state, and ZIP code<br>Your City State and Zip Code<br>Account number (see instructions) |  | 2 Early withdrawal penalty<br>\$<br>4 Federal income tax withheld<br>\$<br>6 Foreign tax paid<br>\$ | 3 Interest on U.S. Savings Bonds and Treas. obligations<br>\$<br>5 Investment expenses<br>\$<br>7 Foreign country or U.S. possession |   |

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.

Newberry City Bank

1 McCook Plaza

Your City State and Zip Code

Payer's RTN (optional)

OMB No. 1545-0112

2005

## Interest Income

Form 1099-INT

PAYER'S Federal identification number  
24-4XXXXXX

RECIPIENT'S identification number  
251-XX-XXXX

1 Interest income not included in box 3  
\$ 1,864.78

RECIPIENT'S name

Fred P. Sterling

Street address (including apt. no.)

3717 Bates Street

City, state, and ZIP code

Your City State and Zip Code

Account number (see instructions)

2 Early withdrawal penalty

\$

3 Interest on U.S. Savings  
Bonds and Treas. obligations

\$

4 Federal income tax withheld

\$

5 Investment expenses

\$

6 Foreign tax paid

\$

7 Foreign country or U.S.  
possession

### Copy B For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.

Colgate Fund

P.O. Box 5250

Your City State and Zip Code

1a Total ordinary dividends

\$ 162.99

1b Qualified dividends

\$ 106.00

OMB No. 1545-0110

2005

## Dividends and Distributions

Form 1099-DIV

2a Total capital gain distr.

\$ 68.75

2b Unrecap. Sec. 1250 gain

\$

### Copy B For Recipient

PAYER'S Federal identification number

24-5XXXXXX

RECIPIENT'S identification number

251-XX-XXXX

RECIPIENT'S name

Fred P. Sterling

Street address (including apt. no.)

3717 Bates Street

City, state, and ZIP code

Your City State and Zip Code

Account number (see instructions)

2c Section 1202 gain

\$

2d Collectibles (28%) gain

\$

3 Nondividend distributions

\$

4 Federal income tax withheld

\$

5 Investment expenses

\$

6 Foreign tax paid

\$ 13.15

7 Foreign country or U.S. possession

8 Cash liquidation  
distributions

\$

9 Noncash liquidation  
distributions

\$

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-DIV

(keep for your records)

Department of the Treasury - Internal Revenue Service

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |  |  |
|---|--|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Averett Pension Fund<br><br>36964 Doanne Road<br><br>Your City State and Zip Code                              |  | <div style="border: 1px solid black; padding: 2px;"> <b>1</b> Gross distribution<br/> \$18,625.00 </div> <div style="border: 1px solid black; padding: 2px;"> <b>2a</b> Taxable amount<br/> \$ </div>  | <div style="text-align: center;"> OMB No. 1545-0119<br/><br/> <span style="font-size: 2em; font-weight: bold;">2005</span><br/><br/> Form <b>1099-R</b> </div>   | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |
| PAYER'S Federal identification number<br>24-6XXXXXX   |  | RECIPIENT'S identification number<br>251-XX-XXXX   |  |  |
| RECIPIENT'S name<br><br>Fred P. Sterling<br><br>Street address (including apt. no.)<br>3717 Bates Street<br><br>City, state, and ZIP code<br>Your City State and Zip Code |  | <div style="border: 1px solid black; padding: 2px;"> <b>2b</b> Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/> </div> <div style="border: 1px solid black; padding: 2px;"> <b>3</b> Capital gain (included in box 2a)<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>4</b> Federal income tax withheld<br/> \$ 1,715.00 </div> <div style="border: 1px solid black; padding: 2px;"> <b>5</b> Employee contributions or insurance premiums<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>6</b> Net unrealized appreciation in employer's securities<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>7</b> Distribution code(s)<br/> 7 </div> <div style="border: 1px solid black; padding: 2px;"> <b>8</b> Other<br/> \$ % </div> <div style="border: 1px solid black; padding: 2px;"> <b>9a</b> Your percentage of total distribution % </div> <div style="border: 1px solid black; padding: 2px;"> <b>9b</b> Total employee contributions<br/> \$ 5,864.00 </div> |  |  |
| Account number (see instructions)   |  | <div style="border: 1px solid black; padding: 2px;"> <b>10</b> State tax withheld<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>11</b> State/Payer's state no.<br/> </div>  | <div style="border: 1px solid black; padding: 2px;"> <b>12</b> State distribution<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>13</b> Local tax withheld<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>14</b> Name of locality<br/> </div> <div style="border: 1px solid black; padding: 2px;"> <b>15</b> Local distribution<br/> \$ </div> |  |

Form **1099-R** Department of the Treasury - Internal Revenue Service

| <input type="checkbox"/> CORRECTED (if checked)   |  |  |   |  |
|---|--|--|---|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Scripps Investment Partners<br><br>101 Morris Street<br><br>Your City State and Zip Code                       |  | <div style="border: 1px solid black; padding: 2px;"> <b>1</b> Gross distribution<br/> \$11,793.00 </div> <div style="border: 1px solid black; padding: 2px;"> <b>2a</b> Taxable amount<br/> \$11,793.00 </div>   | <div style="text-align: center;"> OMB No. 1545-0119<br/><br/> <span style="font-size: 2em; font-weight: bold;">2005</span><br/><br/> Form <b>1099-R</b> </div>  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |
| PAYER'S Federal identification number<br>24-7XXXXXX   |  | RECIPIENT'S identification number<br>251-XX-XXXX   |   |  |
| RECIPIENT'S name<br><br>Fred P. Sterling<br><br>Street address (including apt. no.)<br>3717 Bates Street<br><br>City, state, and ZIP code<br>Your City State and Zip Code |  | <div style="border: 1px solid black; padding: 2px;"> <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> </div> <div style="border: 1px solid black; padding: 2px;"> <b>3</b> Capital gain (included in box 2a)<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>4</b> Federal income tax withheld<br/> \$ 1,179.00 </div> <div style="border: 1px solid black; padding: 2px;"> <b>5</b> Employee contributions or insurance premiums<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>6</b> Net unrealized appreciation in employer's securities<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>7</b> Distribution code(s)<br/> 7 </div> <div style="border: 1px solid black; padding: 2px;"> <b>8</b> Other<br/> \$ % </div> <div style="border: 1px solid black; padding: 2px;"> <b>9a</b> Your percentage of total distribution % </div> <div style="border: 1px solid black; padding: 2px;"> <b>9b</b> Total employee contributions<br/> \$ </div> |   |  |
| Account number (see instructions)   |  | <div style="border: 1px solid black; padding: 2px;"> <b>10</b> State tax withheld<br/> \$ 0 </div> <div style="border: 1px solid black; padding: 2px;"> <b>11</b> State/Payer's state no.<br/> YS XXXXXX </div>  | <div style="border: 1px solid black; padding: 2px;"> <b>12</b> State distribution<br/> \$ 1,793.00 </div> <div style="border: 1px solid black; padding: 2px;"> <b>13</b> Local tax withheld<br/> \$ </div> <div style="border: 1px solid black; padding: 2px;"> <b>14</b> Name of locality<br/> </div> <div style="border: 1px solid black; padding: 2px;"> <b>15</b> Local distribution<br/> \$ </div> |  |

Form **1099-R** Department of the Treasury - Internal Revenue Service

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT****2005**• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name

**Fred Sterling**

Box 2. Beneficiary's Social Security Number

**251-XX-XXXX**

Box 3. Benefits Paid in 2005

**\$12,682.00**

Box 4. Benefits Repaid to SSA in 2005

Box 5. Net Benefits for 2004 (*Box 3 minus Box 4*)**\$12,682.00**

## DESCRIPTION OF AMOUNT IN BOX 3

**Paid by check or direct  
deposit: \$11,744.00****Medicare Premium deducted:  
\$938.00****Total: \$12,682.00**

## DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

**\$600.00**

Box 7. Address

**3717 Bates****Your City State and Zip Code**Box 8. Claim Number (*Use this number if you need to contact SSA.*)

Form SSA-1099-SM (1-2006)

**DO NOT RETURN THIS FORM TO SSA OR IFS**

Draft as of July 13, 2005 - Subject to Change

Note: If using TW 2004 then Paid by check or direct deposit amount is \$11,883.00 and Medicare premium amount is \$799.00.

# ADVANCED SUPPLEMENTAL EXERCISES

## Supplemental Exercise 1

Open Exercise 3 (Denison) and add the following:

All year Susanne has been typing medical transcripts, at night, in her home to make extra money. She provided you with a Form 1099-MISC from the Parsons Medical Centers for the money she received from them. She also received \$1,576.50 from other doctors for this service. Last year she paid \$49 for paper, \$67.87 for printer cartridges and \$187 for repairs to her computer. She also paid \$52 a month for high speed Internet access that is needed to download and send transcription data.

| PAYER'S name, street address, city, state, ZIP code, and telephone no. |                                   | 1 Rents  |  | OMB No. 1545-0115                                      |  | Miscellaneous Income   |
|--|-----------------------------------|--|--|--|--|--|
| Parsons Medical Centers, Inc.  |                                   | \$   |  | 2005   |  |  |
| 826 Parks Ave.   |                                   | \$   |  |  |  |  |
| Your City, State and Zip Code  |                                   | 2 Royalties  |  | Form 1099-MISC   |  |  |
|  |                                   | \$   |  | 4 Federal income tax withheld                          |  | Copy B For Recipient   |
|  |                                   | \$   |  | \$   |  |  |
| PAYER'S Federal identification number                                  | RECIPIENT'S identification number | 5 Fishing boat proceeds  |  | 6 Medical and health care payments                     |  | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| 05-9XXXXXX   | 019-XX-XXXX                       | \$   |  | \$   |  |  |
| RECIPIENT'S name   |                                   | 7 Nonemployee compensation   |  | 8 Substitute payments in lieu of dividends or interest |  |  |
| Susanne E. Denison   |                                   | \$ 5,637.00  |  | \$   |  |  |
| Street address (including apt. no.)                                    |                                   | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> |  | 10 Crop insurance proceeds                             |  |  |
| 2125 Hood Drive  |                                   |  |  | \$   |  |  |
| City, state, and ZIP code  |                                   | 11   |  | 12   |  |  |
| Your City, State and Zip Code  |                                   |  |  |  |  |  |
| Account number (see instructions)                                      |                                   | 13 Excess golden parachute payments  |  | 14 Gross proceeds paid to an attorney                  |  |  |
|  |                                   | \$   |  | \$   |  |  |
| 15a Section 409A deferrals   | 15b Section 409A income           | 16 State tax withheld  |  | 17 State/Payer's state no.                             |  | 18 State income  |
| \$   | \$                                | \$   |  |  |  | \$   |
|  |                                   | \$   |  |  |  | \$   |

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service



## Supplemental Exercise 2

- Open Exercise 3 (Denison). Susanne rolled her IRA account from First Oakdale IRA to Merrill Lynch IRA. Enter the following Form 1099-R.

| <input type="checkbox"/> CORRECTED (if checked)   |  | 1 Gross distribution<br>\$ 11,754.52<br>2a Taxable amount<br>\$      |  | OMB No. 1545-0119<br><br><b>2005</b><br><br>Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  |
|---|--|--|--|--|---|
| PAYER'S name, street address, city, state, and ZIP code<br>1st Oakdale IRA<br>P.O. Box 25237<br>Your City, State & Zip Code   |  | 2b Taxable amount not determined <input checked="" type="checkbox"/> |  | Total distribution <input type="checkbox"/>                    |   |
| PAYER'S Federal identification number<br><br>03-7XXXXXX   | RECIPIENT'S identification number<br><br>019-XX-XXXX | 3 Capital gain (included in box 2a)<br><br>\$                        | 4 Federal income tax withheld<br><br>\$                          |  |   |
| RECIPIENT'S name<br><br>Susanne E Denison<br><br>Street address (including apt. no.)<br>2125 Hood Drive<br><br>City, state, and ZIP code<br>Your City, State & Zip Code |  | 5 Employee contributions or insurance premiums<br><br>\$             | 6 Net unrealized appreciation in employer's securities<br><br>\$ |  | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
|   |  | 7 Distribution code(s)<br>G  | IRA/SEP/SIMPLE<br><input checked="" type="checkbox"/>            | 8 Other<br><br>\$  |   |
|   |  | 9a Your percentage of total distribution<br>%                        | 9b Total employee contributions<br>\$                            |  |   |
| Account number (see instructions)<br><br>2-4567-235   |  | 10 State tax withheld<br>\$  | 11 State/Payer's state no.                                       |  | 12 State distribution<br>\$   |
|   |  | 13 Local tax withheld<br>\$  | 14 Name of locality  |  | 15 Local distribution<br>\$   |

Form **1099-R** Department of the Treasury - Internal Revenue Service

2. Open Exercise 6 (Rice). Enter the following Form 1099-R.

| <input type="checkbox"/> CORRECTED (if checked)   |   |   |  |   |   |  |   |  |                          |   |  |  |  |
|---|---|---|--|---|---|--|---|--|--------------------------|---|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code<br>Newcomb Financial Services<br><br>200 Lincoln Street, 5th Floor<br><br>Your City, State & Zip Code   |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>1</b> Gross distribution<br/>           \$ 10,000.00         </td> <td rowspan="2" style="text-align: center; vertical-align: middle;">           OMB No. 1545-0119<br/><br/> <div style="font-size: 2em; font-weight: bold;">2005</div> </td> </tr> <tr> <td style="padding: 2px;"> <b>2a</b> Taxable amount<br/>           \$ 10,000.00         </td> </tr> </table>  | <b>1</b> Gross distribution<br>\$ 10,000.00  | OMB No. 1545-0119<br><br><div style="font-size: 2em; font-weight: bold;">2005</div> | <b>2a</b> Taxable amount<br>\$ 10,000.00  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |   |  |                          |   |  |  |  |
| <b>1</b> Gross distribution<br>\$ 10,000.00   | OMB No. 1545-0119<br><br><div style="font-size: 2em; font-weight: bold;">2005</div>   |   |  |   |   |  |   |  |                          |   |  |  |  |
| <b>2a</b> Taxable amount<br>\$ 10,000.00  |   |   |  |   |   |  |   |  |                          |   |  |  |  |
| PAYER'S Federal identification number<br><br>13-6XXXXXX   | RECIPIENT'S identification number<br><br>145-XX-XXXX  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>3</b> Capital gain (included in box 2a)<br/><br/>           \$         </td> <td style="padding: 2px;"> <b>4</b> Federal income tax withheld<br/><br/>           \$ 1,000.00         </td> </tr> </table>   | <b>3</b> Capital gain (included in box 2a)<br><br>\$   | <b>4</b> Federal income tax withheld<br><br>\$ 1,000.00                             | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.   |  |   |  |                          |   |  |  |  |
| <b>3</b> Capital gain (included in box 2a)<br><br>\$  | <b>4</b> Federal income tax withheld<br><br>\$ 1,000.00   |   |  |   |   |  |   |  |                          |   |  |  |  |
| RECIPIENT'S name<br><br>Mark M Rice<br><br>Street address (including apt. no.)<br>516 Windgate Rd<br><br>City, state, and ZIP code<br>Your City, State & Zip Code   |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>5</b> Employee contributions or insurance premiums<br/><br/>           \$         </td> <td style="padding: 2px;"> <b>6</b> Net unrealized appreciation in employer's securities<br/><br/>           \$         </td> </tr> <tr> <td style="padding: 2px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>7</b> Distribution code(s)<br/><br/>           1.00         </td> <td style="padding: 2px;">           IRA/SEP/SIMPLE<br/> <input checked="" type="checkbox"/> </td> </tr> </table> </td> <td style="padding: 2px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>8</b> Other<br/><br/>           \$         </td> <td style="padding: 2px;">           %         </td> </tr> </table> </td> </tr> <tr> <td style="padding: 2px;"> <b>9a</b> Your percentage of total distribution<br/>           %         </td> <td style="padding: 2px;"> <b>9b</b> Total employee contributions<br/>           \$         </td> </tr> </table> | <b>5</b> Employee contributions or insurance premiums<br><br>\$  | <b>6</b> Net unrealized appreciation in employer's securities<br><br>\$             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>7</b> Distribution code(s)<br/><br/>           1.00         </td> <td style="padding: 2px;">           IRA/SEP/SIMPLE<br/> <input checked="" type="checkbox"/> </td> </tr> </table> | <b>7</b> Distribution code(s)<br><br>1.00  | IRA/SEP/SIMPLE<br><input checked="" type="checkbox"/> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>8</b> Other<br/><br/>           \$         </td> <td style="padding: 2px;">           %         </td> </tr> </table> | <b>8</b> Other<br><br>\$ | % | <b>9a</b> Your percentage of total distribution<br>% | <b>9b</b> Total employee contributions<br>\$ | This information is being furnished to the Internal Revenue Service. |
| <b>5</b> Employee contributions or insurance premiums<br><br>\$   | <b>6</b> Net unrealized appreciation in employer's securities<br><br>\$   |   |  |   |   |  |   |  |                          |   |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>7</b> Distribution code(s)<br/><br/>           1.00         </td> <td style="padding: 2px;">           IRA/SEP/SIMPLE<br/> <input checked="" type="checkbox"/> </td> </tr> </table> | <b>7</b> Distribution code(s)<br><br>1.00   | IRA/SEP/SIMPLE<br><input checked="" type="checkbox"/>   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>8</b> Other<br/><br/>           \$         </td> <td style="padding: 2px;">           %         </td> </tr> </table> | <b>8</b> Other<br><br>\$  | %   |  |   |  |                          |   |  |  |  |
| <b>7</b> Distribution code(s)<br><br>1.00   | IRA/SEP/SIMPLE<br><input checked="" type="checkbox"/>   |   |  |   |   |  |   |  |                          |   |  |  |  |
| <b>8</b> Other<br><br>\$  | %   |   |  |   |   |  |   |  |                          |   |  |  |  |
| <b>9a</b> Your percentage of total distribution<br>%  | <b>9b</b> Total employee contributions<br>\$  |   |  |   |   |  |   |  |                          |   |  |  |  |
| Account number (see instructions)<br><br>2-4567-235   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"> <b>10</b> State tax withheld<br/>           \$ 0         </td> <td style="padding: 2px;"> <b>11</b> State/Payer's state no.<br/>           YS XXXXXX         </td> <td style="padding: 2px;"> <b>12</b> State distribution<br/>           \$ 10,000.00         </td> </tr> <tr> <td style="padding: 2px;"> <b>13</b> Local tax withheld<br/>           \$         </td> <td style="padding: 2px;"> <b>14</b> Name of locality<br/>           \$         </td> <td style="padding: 2px;"> <b>15</b> Local distribution<br/>           \$         </td> </tr> </table> | <b>10</b> State tax withheld<br>\$ 0  | <b>11</b> State/Payer's state no.<br>YS XXXXXX   | <b>12</b> State distribution<br>\$ 10,000.00  | <b>13</b> Local tax withheld<br>\$  | <b>14</b> Name of locality<br>\$   | <b>15</b> Local distribution<br>\$                    |  |                          |   |  |  |  |
| <b>10</b> State tax withheld<br>\$ 0  | <b>11</b> State/Payer's state no.<br>YS XXXXXX  | <b>12</b> State distribution<br>\$ 10,000.00  |  |   |   |  |   |  |                          |   |  |  |  |
| <b>13</b> Local tax withheld<br>\$  | <b>14</b> Name of locality<br>\$  | <b>15</b> Local distribution<br>\$  |  |   |   |  |   |  |                          |   |  |  |  |

Form **1099-R** Department of the Treasury - Internal Revenue Service

### Supplemental Exercise 3

1. Open Exercise 4 (Chapman). Enter the following information.
  - a. David put \$2,000 into his regular IRA account this year. Mary put the same amount into her Roth IRA account.
  - b. Last year Mary paid \$317.00 interest on the student loan she took to help pay for her teacher's degree.
2. Open Exercise 7 (Howard). Enter the following information. Benjamin paid alimony to his first wife, Elizabeth Howard (147-XX-XXXX), at \$350 a month for the entire year.

### Supplemental Exercise 4

Open Exercise 7 (Howard). Enter the following information. Benjamin paid the Salem Day Care Center (EIN 14-8XXXXXX) located at 87 North Casper Dr., (your city, state, and zip) for Yvonne's care while he and Marie were at work. He paid the day care center \$1,793.

## Supplemental Exercise 5

Open Exercise 9 (McCook). Enter the following information. Troy decides that he wants half of any refund applied to next year's taxes and the remainder direct deposited to the checking account. If he owes money he would like it debited against his checking account. He shows you his personal check which indicates the routing number is 125106708 and the account number is 23416578.

## Supplemental Exercise 6

1. Open Exercise 7 (Howard).
  - a. If there is a refund the Howards would like to receive it by check. However, because of the stock sale they believe they will owe money. If there is an amount due over \$500 they will have to make arrangements to pay by the IRS installment plan. If that happens they want the total amount due paid by installments. They can pay \$100 a month and would like the payments due on the 15th of each month. They will make the payments by check.
  - b. If there is any underpayment penalty they would like to request a waiver because of the unexpected, and late, sale of the stock. The Howards' total federal tax for last year was \$3,720.00.
2. Open Exercise 8 (Austin). If there is an Underpayment Penalty imposed on this return, add last year's tax to line 8 of Form 2210. If there is still a penalty, zero out the penalty on page 2 of Form 1040. Inform Mr. Austin that the IRS will figure any penalty.

## Supplemental Exercise 7

Open Exercise 10 (Reed). John decides that he wants to use Self-Select PIN to sign his return. His AGI for last year was \$32,186.00. He will enter 76923 as his PIN.

## Military Problem

|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|---|--|--|--|--|---------------------|--|--|---|---|---|---|---|---|
| Form <b>13614</b><br>(Rev. 11-2005)   |  | <b>INTERVIEW AND INTAKE SHEET</b>  |  |  |                     |  |  |   |   |   |   |   |   |
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| <b>You will need:</b>   |  | <input checked="" type="checkbox"/> Valid Picture I.D.<br><input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br><input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br><input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit |  |  |                     |  |  |   |   |   |   |   |   |
| <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child  |  | <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br><input type="checkbox"/> Copy of prior year's tax return, <b>if available</b>  |  |  |                     |  |  |   |   |   |   |   |   |
| Your First Name   |  | Maude  |  | M.I.   | L                   | Last Name                                |  | Sierra  |   |   |   |   |   |
| Spouse's First Name   |  | Harold   |  | M.I.   | E                   | Spouse's Last Name, if different         |  | Sierra  |   |   |   |   |   |
| Address   |  | 123 First St.  |  | City   |                     | Your City                                |  | State   | Your St.  | Zip Code  | Your Zip  |   |   |
| Telephone Number: Daytime   |  | Your Number  |  | Evening  |                     |  |  | Cell  |   |   |   |   |   |
| Your Date of Birth (mm/dd/yyyy)   |  | 02 / 04 / 1970   |  | Spouse's Date of Birth (mm/dd/yyyy)  |                     |  |  | 07 / 04 / 1970  |   |   |   |   |   |
| <b>Critical Data</b>  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| Check if U.S. Citizen or resident alien all year:   |  |  |  | <input checked="" type="checkbox"/> Taxpayer<br><input checked="" type="checkbox"/> Spouse |                     |  |  | Check if lived in U.S. for more than 6 months:        |   |   |   | <input checked="" type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse |   |
| Check if Legally Blind:   |  |  |  | <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse                       |                     |  |  | Check if Permanently Disabled:                        |   |   |   | <input type="checkbox"/> Taxpayer<br><input type="checkbox"/> Spouse            |   |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| Is your spouse deceased?  |  |  |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                        |                     |  |  | If yes, date spouse died (mm/dd/yyyy)                 |   |   |   | / /   |   |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| <b>Family and Dependent Information</b>   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| First Name  |  | Last Name  |  | Date of Birth (mm/dd/yyyy)   | Relationship to you | Months in home, *see Special Rules below | US Citizen, Resident of US, Canada or Mexico | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support? | Did the person have Gross Income of \$3200 or more?                             | Is person qualifying child of another person? |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
|   |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| <b>*Special Rules</b> for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:<br>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |  |  |  |                     |  |  |   |   |   |   |   |   |
| Form <b>13614</b> (Rev. 11-2005)  |  |  |  | Catalog Number 38836A  |                     |  |  | Department of the Treasury — Internal Revenue Service |   |   |   |   |   |

**During the tax year did you, your spouse, or anyone in your household:**

|  |   |
|--|---|
| Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Attend college or vocational school? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  | Own a home? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |   |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- Maude reversed information for "Your First Name" and "Spouse's First Name." Information entered correctly on the TaxWise Main Information Sheet.*
- Maude did not sign the "Service Statement." After the reason for the statement was explained she signed it.*
- The Sierras have been married for five years. He is a teacher presently serving in Iraq. He had been in the Army Reserves before entering active duty. When they moved to their first post-of-duty, they rented their home since they were not able to sell it. She is an electrical engineer. She continued to work for her employer as a telecommuter.*
- They do not need a state return prepared for them; they did not itemize deductions last year; and, if there is a refund, they want the check mailed to their home. They do not have any children. Each wish to designate \$3.00 of their taxes for the Presidential Election Fund.*

# SOCIAL SECURITY

301-XX-XXXX

This number has been established for

Maude L. Sierra


# SOCIAL SECURITY

302-XX-XXXX

This number has been established for

Harold E. Sierra

## Line 7 – Wages


|   |  |  |  |   |  |   |  |
|---|--|--|--|---|--|---|--|
| <b>a</b> Control number   |  | OMB No. 1545-0008                              |  | Safe, accurate, FAST! Use                                    |  | Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>31-1XXXXXX   |  |  |  | <b>1</b> Wages, tips, other compensation<br>15,000.00   |  | <b>2</b> Federal income tax withheld<br>2,960.00                                    |  |
| <b>c</b> Employer's name, address, and ZIP code<br>Mt. Olivet Schools<br>987 Tenth Street<br>Your City State and Zip Code |  |  |  | <b>3</b> Social security wages<br>15,000.00   |  | <b>4</b> Social security tax withheld<br>930.00                                     |  |
|   |  |  |  | <b>5</b> Medicare wages and tips<br>15,000.00   |  | <b>6</b> Medicare tax withheld<br>217.50  |  |
|   |  |  |  | <b>7</b> Social security tips   |  | <b>8</b> Allocated tips   |  |
| <b>d</b> Employee's social security number<br>302-XX-XXXX   |  |  |  | <b>9</b> Advance EIC payment  |  | <b>10</b> Dependent care benefits   |  |
| <b>e</b> Employee's first name and initial Last name<br>Harold Sierra<br>123 First Street<br>Your City State and Zip Code |  |  |  | <b>11</b> Nonqualified plans  |  | <b>12a</b> See instructions for box 12  |  |
|   |  |  |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>  |  |
|   |  |  |  | <b>14</b> Other   |  | <b>12c</b>  |  |
|   |  |  |  |   |  | <b>12d</b>  |  |
| <b>f</b> Employee's address and ZIP code  |  |  |  |   |  |   |  |
| <b>15</b> State Employer's state ID number<br>YS 31-1XXXXXX   |  | <b>16</b> State wages, tips, etc.<br>15,000.00 |  | <b>17</b> State income tax<br>900.00  |  | <b>18</b> Local wages, tips, etc.<br>15000.00                                       |  |
|   |  |  |  |   |  | <b>19</b> Local income tax<br>375.00  |  |
|   |  |  |  |   |  | <b>20</b> Locality name<br>YC   |  |

**Form W-2 Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.


CPE M-3

MILITARY

|   |  |  |  |   |                               |
|---|--|--|--|---|-------------------------------|
| <b>a</b> Control number   |  | OMB No. 1545-0008  |  | Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |                               |
| <b>b</b> Employer identification number (EIN)<br>31-2XXXXXX   |  | <b>1</b> Wages, tips, other compensation<br>0.00   |  | <b>2</b> Federal income tax withheld<br>0.00  |                               |
| <b>c</b> Employer's name, address, and ZIP code<br>DFAS<br>P.O. 8899<br>Indianapolis, In 46249-2410                           |  | <b>3</b> Social security wages<br>17,154.90  |  | <b>4</b> Social security tax withheld<br>1,063.60   |                               |
|   |  | <b>5</b> Medicare wages and tips<br>17,154.90  |  | <b>6</b> Medicare tax withheld<br>248.75  |                               |
|   |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips   |                               |
| <b>d</b> Employee's social security number<br>302-XX-XXXX   |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits   |                               |
| <b>e</b> Employee's first name and initial Last name<br><br>Harold Sierra<br>123 First Street<br>Your City State and Zip Code |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12  |                               |
|   |  | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>  |                               |
|   |  | <b>14</b> Other<br>P \$400.00<br>Q \$17,154.90   |  | <b>12c</b>  |                               |
|   |  |  |  | <b>12d</b>  |                               |
| <b>f</b> Employee's address and ZIP code  |  |  |  |   |                               |
| <b>15</b> State Employer's state ID number<br>YS 31-2XXXXXX   | <b>16</b> State wages, tips, etc.<br>17,154.90 | <b>17</b> State income tax<br>1,029.29   | <b>18</b> Local wages, tips, etc.<br>17,154.90 | <b>19</b> Local income tax<br>428.88  | <b>20</b> Locality name<br>YC |

Form **W-2** Wage and Tax Statement **2005** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.


|   |   |  |  |  |                               |
|---|---|--|--|--|-------------------------------|
| <b>a</b> Control number   |   | OMB No. 1545-0008  |  | Safe, accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |                               |
| <b>b</b> Employer identification number (EIN)<br>31-2XXXXXX   |   | <b>1</b> Wages, tips, other compensation<br>1,633.80   |  | <b>2</b> Federal income tax withheld<br>125.00   |                               |
| <b>c</b> Employer's name, address, and ZIP code<br>DFAS<br>P.O. Box 8899<br>Indianapolis, IN 46249-2410                       |   | <b>3</b> Social security wages<br>1,633.80   |  | <b>4</b> Social security tax withheld<br>101.30  |                               |
|   |   | <b>5</b> Medicare wages and tips<br>1,633.80   |  | <b>6</b> Medicare tax withheld<br>23.69  |                               |
|   |   | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |                               |
| <b>d</b> Employee's social security number<br>302-XX-XXXX   |   | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |                               |
| <b>e</b> Employee's first name and initial Last name<br><br>Harold Sierra<br>123 First Street<br>Your City State and Zip Code |   | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12   |                               |
|   |   | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |                               |
|   |   | <b>14</b> Other  |  | <b>12c</b>   |                               |
|   |   |  |  | <b>12d</b>   |                               |
| <b>f</b> Employee's address and ZIP code  |   |  |  |  |                               |
| <b>15</b> State Employer's state ID number<br>YS 31-2XXXXXX   | <b>16</b> State wages, tips, etc.<br>1,633.80 | <b>17</b> State income tax<br>98.03  | <b>18</b> Local wages, tips, etc.<br>1633.80 | <b>19</b> Local income tax<br>40.85  | <b>20</b> Locality name<br>YC |

Form **W-2** Wage and Tax Statement **2005** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

CPE M-4

MILITARY

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| <b>a</b> Control number   |  | OMB No. 1545-0008                              |  | Safe, accurate,<br>FAST! Use   |  | Visit the IRS website<br>at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>31-3XXXXXX   |  |  |  | <b>1</b> Wages, tips, other compensation<br>29,598.87  |  | <b>2</b> Federal income tax withheld<br>2,496.00                                       |  |
| <b>c</b> Employer's name, address, and ZIP code<br>ABC Engineering Services<br>653 Fourteenth St.<br>Your City State and Zip Code |  |  |  | <b>3</b> Social security wages<br>31,826.75  |  | <b>4</b> Social security tax withheld<br>1,973.26                                      |  |
|   |  |  |  | <b>5</b> Medicare wages and tips<br>31,826.75  |  | <b>6</b> Medicare tax withheld<br>461.49   |  |
|   |  |  |  | <b>7</b> Social security tips  |  | <b>8</b> Allocated tips  |  |
| <b>d</b> Employee's social security number<br>301-XX-XXXX   |  |  |  | <b>9</b> Advance EIC payment   |  | <b>10</b> Dependent care benefits  |  |
| <b>e</b> Employee's first name and initial      Last name<br>Maude Sierra<br>123 First Street<br>Your City State and Zip Code     |  |  |  | <b>11</b> Nonqualified plans   |  | <b>12a</b> See instructions for box 12<br>D 2,227.88                                   |  |
|   |  |  |  | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>   |  |
|   |  |  |  | <b>14</b> Other  |  | <b>12c</b>   |  |
|   |  |  |  |  |  | <b>12d</b>   |  |
| <b>f</b> Employee's address and ZIP code  |  |  |  |  |  |  |  |
| <b>15</b> State      Employer's state ID number<br>YS      31-3XXXXXX   |  | <b>16</b> State wages, tips, etc.<br>29,598.87 |  | <b>17</b> State income tax<br>1,775.93   |  | <b>18</b> Local wages, tips, etc.<br>29598.87  |  |
|   |  |  |  |  |  | <b>19</b> Local income tax<br>739.97   |  |
|   |  |  |  |  |  | <b>20</b> Locality name<br>YC  |  |

**Form W-2 Wage and Tax Statement** 2005 Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

Complete Form 8880 which now has a red exclamation mark in the Forms Tree.

PRESS [F7]: Tax Refund (Due): TW 2004 – \$1,947; Est. for 2005 – \$2,037



## **Line 17 – Rental Real Estate**

When they moved to their first post-of-duty, they could not sell their home. They asked a realtor-friend to find a renter for them. It was available for rent as of July 1, 2005. They had records to show the income and expenses related to the rental property.

It was rented on August 1 for \$700/month. They collected \$3,500 in rent for 2005. They paid \$175 to their friend for finding a renter. They paid \$100 for yard maintenance and some small repairs. They received a Form 1098, Mortgage Interest Statement, from Oak Grove National Bank. The bank reported that they had paid \$3,120 in mortgage interest and \$825 in property taxes on their home.

Their friend computed the depreciation for 2005 for them which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27.5 year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

PRESS [F7]: Tax Refund (Due): TW 2004 – \$1,970; Est. for 2005 – \$2,060

## **Line 24 – Reservist Business Expenses Adjustment**

During the first five months of 2005, Mr. Sierra, an Army Reserve soldier, attended monthly drill at a site that was located 150 miles from his home. When you inquired about any expenses he incurred, Mrs. Sierra stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$45 per night. His record of meal expenses showed that he spent a total of \$300 for the five month period. His expenses were not reimbursed. [These amounts do not exceed the federal per diem amounts. They owned one car in 2005.]

PRESS [F7]: Tax Refund (Due): TW 2004 – \$2,142; Est. for 2005 – \$2,240

## **Line 26 – Moving Expenses Adjustment**

Mr. Sierra entered active duty in late May 2005 and deployed by the end of June 2005. When he was activated, the Sierras decided to move to his new permanent duty station. The Army paid \$2,500 to move their household goods. The Sierras paid \$300 for motel, \$165 for meals, and \$120 for gas on their trip to the new base. The Army's reimbursement for each (\$200 – temporary lodging allowance; \$100 – per diem allowance; and \$100 – mileage allowance in lieu of transportation) was not reported on a W-2. [The distance from their old home to his old work place is 20 miles. The distance from their old home to his new work place is 1000 miles.]

PRESS [F7]: Tax Refund (Due): TW 2004 – \$2,165; Est. for 2005 – \$2,262

## **Line 40 – Itemized Deductions**

Mrs. Sierra belongs to her state's professional organization for engineers. Her receipts indicated she paid \$250 for dues and journals during 2005. She also had completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totaled \$3,000 for tuition. She drove to these workshops from home each Saturday morning for ten weeks. Her round trip mileage was 100 miles. Her employer did not reimburse her for any expenses.

PRESS [F7]: Tax Refund (Due): TW 2004 – \$2,225; Est. for 2005 – \$2,277

## Line 50 – Education Credit

After inputting Mrs. Sierra's work-related education expenses, you realize that those education expenses also qualify her for the lifetime learning credit. You eliminate the \$3,000 from her Form 2106, and complete the appropriate form to compute the credit to see which is more advantageous: the itemized deduction or the credit.

PRESS [F7]: Tax Refund (Due): TW 2004 – \$2,765; Est. for 2005 – \$2,862

After completing the return you double check to make sure that the forms tree has all blue checkmarks, then you run the diagnostics. You congratulate yourself for having no electronic filing errors and create the e-file.

You review the printed copy of the return with Mrs. Sierra, to make sure there are no errors and to ensure that she has no questions about any of the entries on the return. She signs the return on behalf of herself and her husband. You follow the Tax Center's procedures for completing work on this file.

**Label**

(See instructions on page 16.)

**Use the IRS label.**

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

|   |           |  |
|---|-----------|--|
| For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20          |           | OMB No. 1545-0074  |
| Your first name and initial   | Last name | Your social security number  |
| If a joint return, spouse's first name and initial  | Last name | Spouse's social security number  |
| Home address (number and street). If you have a P.O. box, see page 16.                      |           | Apt. no.   |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. |           | <p>▲ You must enter your SSN(s) above. ▲</p> <p>Checking a box below will not change your tax or refund.</p> |

**Presidential**

**Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ **You** ☐ **Spouse**

**Filing Status**

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

**Exemptions**

If more than four dependents, see page 18.

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18) |
|----------------|-----------|--|-------------------------------------|--|
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

|     |   |     |  |
|-----|---|-----|--|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2  | 7   |  |
| 8a  | Taxable interest. Attach Schedule B if required   | 8a  |  |
| b   | Tax-exempt interest. Do not include on line 8a  | 8b  |  |
| 9a  | Ordinary dividends. Attach Schedule B if required   | 9a  |  |
| b   | Qualified dividends (see page 20)   | 9b  |  |
| 10  | Taxable refunds, credits, or offsets of state and local income taxes (see page 20)                          | 10  |  |
| 11  | Alimony received  | 11  |  |
| 12  | Business income or (loss). Attach Schedule C or C-EZ  | 12  |  |
| 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13  |  |
| 14  | Other gains or (losses). Attach Form 4797   | 14  |  |
| 15a | IRA distributions   | 15a |  |
| b   | Taxable amount (see page 22)  | 15b |  |
| 16a | Pensions and annuities  | 16a |  |
| b   | Taxable amount (see page 22)  | 16b |  |
| 17  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                 | 17  |  |
| 18  | Farm income or (loss). Attach Schedule F  | 18  |  |
| 19  | Unemployment compensation   | 19  |  |
| 20a | Social security benefits  | 20a |  |
| b   | Taxable amount (see page 24)  | 20b |  |
| 21  | Other income. List type and amount (see page 24)  | 21  |  |
| 22  | Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶          | 22  |  |

**Adjusted Gross Income**

|     |  |     |  |
|-----|--|-----|--|
| 23  | Educator expenses (see page 26)  | 23  |  |
| 24  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  |  |
| 25  | Health savings account deduction. Attach Form 8889   | 25  |  |
| 26  | Moving expenses. Attach Form 3903  | 26  |  |
| 27  | One-half of self-employment tax. Attach Schedule SE  | 27  |  |
| 28  | Self-employed SEP, SIMPLE, and qualified plans   | 28  |  |
| 29  | Self-employed health insurance deduction (see page XX)   | 29  |  |
| 30  | Penalty on early withdrawal of savings   | 30  |  |
| 31a | Alimony paid   | 31a |  |
| b   | Recipient's SSN ▶  |     |  |
| 32  | IRA deduction (see page XX)  | 32  |  |
| 33  | Student loan interest deduction (see page XX)  | 33  |  |
| 34  | Tuition and fees deduction (see page XX)   | 34  |  |
| 35  | Domestic production activities deduction. Attach Form 8903   | 35  |  |
| 36  | Add lines 23 through 31a and 32 through 35   | 36  |  |
| 37  | Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶   | 37  |  |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Cat. No. 11320B

Form **1040** (2005)

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:  
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

|            |  |           |  |
|------------|--|-----------|--|
| <b>38</b>  | Amount from line 37 (adjusted gross income)  | <b>38</b> |  |
| <b>39a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b> <input type="checkbox"/> <b>checked</b> <b>▶ 39a</b> |           |  |
|            | if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1941, <input type="checkbox"/> <b>Blind.</b>   |           |  |
| <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>▶ 39b</b> <input type="checkbox"/>   |           |  |
| <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) <b>or your standard deduction</b> (see left margin)   | <b>40</b> |  |
| <b>41</b>  | Subtract line 40 from line 38  | <b>41</b> |  |
| <b>42</b>  | If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33                         | <b>42</b> |  |
| <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | <b>43</b> |  |
| <b>44</b>  | <b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972   | <b>44</b> |  |
| <b>45</b>  | <b>Alternative minimum tax</b> (see page 35). Attach Form 6251   | <b>45</b> |  |
| <b>46</b>  | Add lines 44 and 45  | <b>46</b> |  |
| <b>47</b>  | Foreign tax credit. Attach Form 1116 if required   | <b>47</b> |  |
| <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b> |  |
| <b>49</b>  | Credit for the elderly or the disabled. Attach Schedule R  | <b>49</b> |  |
| <b>50</b>  | Education credits. Attach Form 8863  | <b>50</b> |  |
| <b>51</b>  | Retirement savings contributions credit. Attach Form 8880  | <b>51</b> |  |
| <b>52</b>  | Child tax credit (see page 37). Attach Form 8901 if required   | <b>52</b> |  |
| <b>53</b>  | Adoption credit. Attach Form 8839  | <b>53</b> |  |
| <b>54</b>  | Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859  | <b>54</b> |  |
| <b>55</b>  | Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify                 | <b>55</b> |  |
| <b>56</b>  | Add lines 47 through 55. These are your <b>total credits</b>   | <b>56</b> |  |
| <b>57</b>  | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-  | <b>57</b> |  |

**Other Taxes**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>58</b> | Self-employment tax. Attach Schedule SE   | <b>58</b> |  |
| <b>59</b> | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137   | <b>59</b> |  |
| <b>60</b> | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | <b>60</b> |  |
| <b>61</b> | Advance earned income credit payments from Form(s) W-2                                      | <b>61</b> |  |
| <b>62</b> | Household employment taxes. Attach Schedule H   | <b>62</b> |  |
| <b>63</b> | Add lines 57 through 62. This is your <b>total tax</b>                                      | <b>63</b> |  |

**Payments**

If you have a qualifying child, attach Schedule EIC.

|            |  |            |  |
|------------|--|------------|--|
| <b>64</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>64</b>  |  |
| <b>65</b>  | 2005 estimated tax payments and amount applied from 2004 return  | <b>65</b>  |  |
| <b>66a</b> | <b>Earned income credit (EIC)</b>  | <b>66a</b> |  |
| <b>b</b>   | Nontaxable combat pay election <b>▶ 66b</b>  | <b>66b</b> |  |
| <b>67</b>  | Excess social security and tier 1 RRTA tax withheld (see page 54)  | <b>67</b>  |  |
| <b>68</b>  | Additional child tax credit. Attach Form 8812  | <b>68</b>  |  |
| <b>69</b>  | Amount paid with request for extension to file (see page 54)   | <b>69</b>  |  |
| <b>70</b>  | Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885 | <b>70</b>  |  |
| <b>71</b>  | Add lines 64, 65, 66a, and 67 through 70. These are your <b>total payments</b>   | <b>71</b>  |  |

**Refund**

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

|            |  |            |  |
|------------|--|------------|--|
| <b>72</b>  | If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you <b>overpaid</b> | <b>72</b>  |  |
| <b>73a</b> | Amount of line 72 you want <b>refunded to you</b>  | <b>73a</b> |  |
| <b>b</b>   | Routing number <input type="text"/>  | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number <input type="text"/>  |            |  |
| <b>74</b>  | Amount of line 72 you want <b>applied to your 2006 estimated tax</b>                                   | <b>74</b>  |  |

**Amount You Owe**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>75</b> | <b>Amount you owe.</b> Subtract line 71 from line 63. For details on how to pay, see page 55 | <b>75</b> |  |
| <b>76</b> | Estimated tax penalty (see page 55)  | <b>76</b> |  |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name  Phone no.  ( ) Personal identification number (PIN)

**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |      |                     |                          |
|---|------|---------------------|--------------------------|
| Your signature  | Date | Your occupation     | Daytime phone number ( ) |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                          |

**Paid Preparer's Use Only**

|   |      |   |                        |
|---|------|---|------------------------|
| Preparer's signature <input type="text"/>   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/> | EIN  | Phone no. ( )                                   |                        |



## SCHEDULES A&amp;B

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2005

Attachment  
Sequence No. 07

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

|   |   |    |  |  |
|---|---|----|--|--|
| <b>Medical and Dental Expenses</b>                          | <b>Caution.</b> Do not include expenses reimbursed or paid by others.   |    |  |  |
| 1   | Medical and dental expenses (see page A-2)  | 1  |  |  |
| 2   | Enter amount from Form 1040, line 38  | 2  |  |  |
| 3   | Multiply line 2 by 7.5% (.075)  | 3  |  |  |
| 4   | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-   | 4  |  |  |
| <b>Taxes You Paid</b>                                       | <b>5</b> State and local (check only one box):  | 5  |  |  |
| (See page A-2.)   | a <input type="checkbox"/> Income taxes, or   |    |  |  |
|   | b <input type="checkbox"/> General sales taxes (see page A-2)   |    |  |  |
| 6   | Real estate taxes (see page A-3)  | 6  |  |  |
| 7   | Personal property taxes   | 7  |  |  |
| 8   | Other taxes. List type and amount ▶   | 8  |  |  |
| 9   | Add lines 5 through 8   | 9  |  |  |
| <b>Interest You Paid</b>                                    | <b>10</b> Home mortgage interest and points reported to you on Form 1098  | 10 |  |  |
| (See page A-3.)   | <b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶  | 11 |  |  |
| <b>Note.</b> Personal interest is not deductible.           | <b>12</b> Points not reported to you on Form 1098. See page A-4 for special rules   | 12 |  |  |
|   | <b>13</b> Investment interest. Attach Form 4952 if required. (See page A-4.)  | 13 |  |  |
|   | <b>14</b> Add lines 10 through 13   | 14 |  |  |
| <b>Gifts to Charity</b>                                     | <b>15</b> Gifts by cash or check. If you made any gift of \$250 or more, see page A-4   | 15 |  |  |
| If you made a gift and got a benefit for it, see page A-4.  | <b>16</b> Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>must</b> attach Form 8283 if over \$500   | 16 |  |  |
|   | <b>17</b> Carryover from prior year   | 17 |  |  |
|   | <b>18</b> Add lines 15 through 17   | 18 |  |  |
| <b>Casualty and Theft Losses</b>                            | <b>19</b> Casualty or theft loss(es). Attach Form 4684. (See page A-5.)   | 19 |  |  |
| <b>Job Expenses and Most Other Miscellaneous Deductions</b> | <b>20</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶   | 20 |  |  |
| (See page A-5.)   | <b>21</b> Tax preparation fees  | 21 |  |  |
|   | <b>22</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶  | 22 |  |  |
|   | <b>23</b> Add lines 20 through 22   | 23 |  |  |
|   | <b>24</b> Enter amount from Form 1040, line 38  | 24 |  |  |
|   | <b>25</b> Multiply line 24 by 2% (.02)  | 25 |  |  |
|   | <b>26</b> Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-   | 26 |  |  |
| <b>Other Miscellaneous Deductions</b>                       | <b>27</b> Other—from list on page A-6. List type and amount ▶   | 27 |  |  |
| <b>Total Itemized Deductions</b>                            | <b>28</b> Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?<br><input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.<br><input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter. | 28 |  |  |
|   | <b>29</b> If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>  |    |  |  |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2005

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **13**

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

| 1 | List the type and location of each rental real estate property: | 2 | For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:<br>• 14 days or<br>• 10% of the total days rented at fair rental value?<br>(See page E-3.) | Yes | No |
|---|---|---|---|-----|----|
| A |   | A |   |     |    |
| B |   | B |   |     |    |
| C |   | C |   |     |    |

| Income:  | Properties |     |     | Totals<br>(Add columns A, B, and C.) |
|--|------------|-----|-----|--------------------------------------|
|  | A          | B   | C   |                                      |
| 3 Rents received . . . . .   | 3          |     |     | 3                                    |
| 4 Royalties received . . . . .   | 4          |     |     | 4                                    |
| <b>Expenses:</b>   |            |     |     |                                      |
| 5 Advertising . . . . .  | 5          |     |     |                                      |
| 6 Auto and travel (see page E-4). . . . .  | 6          |     |     |                                      |
| 7 Cleaning and maintenance . . . . .   | 7          |     |     |                                      |
| 8 Commissions . . . . .  | 8          |     |     |                                      |
| 9 Insurance . . . . .  | 9          |     |     |                                      |
| 10 Legal and other professional fees . . . . .   | 10         |     |     |                                      |
| 11 Management fees . . . . .   | 11         |     |     |                                      |
| 12 Mortgage interest paid to banks, etc. (see page E-4) . . . . .  | 12         |     |     | 12                                   |
| 13 Other interest . . . . .  | 13         |     |     |                                      |
| 14 Repairs . . . . .   | 14         |     |     |                                      |
| 15 Supplies . . . . .  | 15         |     |     |                                      |
| 16 Taxes . . . . .   | 16         |     |     |                                      |
| 17 Utilities . . . . .   | 17         |     |     |                                      |
| 18 Other (list) ▶ . . . . .  | 18         |     |     |                                      |
| 19 Add lines 5 through 18 . . . . .  | 19         |     |     | 19                                   |
| 20 Depreciation expense or depletion (see page E-4) . . . . .  | 20         |     |     | 20                                   |
| 21 Total expenses. Add lines 19 and 20 . . . . .   | 21         |     |     |                                      |
| 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file <b>Form 6198</b> . . . . .   | 22         |     |     |                                      |
| 23 Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 43 on page 2 . . . . .  | 23         | ( ) | ( ) | ( )                                  |
| 24 <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .  | 24         |     |     |                                      |
| 25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .  | 25         | ( ) |     | ( )                                  |
| 26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | 26         |     |     |                                      |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2005



Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number  
: :  
: :**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☐ No  
If you answered "Yes," see page E-6 before completing this section.

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|----|----------|--|----------------------------------|------------------------------------|--|
| A  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| B  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| C  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |
| D  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>               |

| Passive Income and Loss                                 |  |                                      |  | Nonpassive Income and Loss            |  |  |  |   |     |
|---|--|--------------------------------------|--|---------------------------------------|--|--|--|---|-----|
| (f) Passive loss allowed (attach Form 8582 if required) |  | (g) Passive income from Schedule K-1 |  | (h) Nonpassive loss from Schedule K-1 |  | (i) Section 179 expense deduction from Form 4562 |  | (j) Nonpassive income from Schedule K-1 |     |
| A   |  |                                      |  |                                       |  |  |  |   |     |
| B   |  |                                      |  |                                       |  |  |  |   |     |
| C   |  |                                      |  |                                       |  |  |  |   |     |
| D   |  |                                      |  |                                       |  |  |  |   |     |
| 29a Totals  |  |                                      |  |                                       |  |  |  |   |     |
| b Totals  |  |                                      |  |                                       |  |  |  |   |     |
| 30  | Add columns (g) and (j) of line 29a  |                                      |  |                                       |  |  |  | 30                                      |     |
| 31  | Add columns (f), (h), and (i) of line 29b  |                                      |  |                                       |  |  |  | 31                                      | ( ) |
| 32  | Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below |                                      |  |                                       |  |  |  | 32                                      |     |

**Part III Income or Loss From Estates and Trusts**

| 33 | (a) Name | (b) Employer identification number |
|----|----------|------------------------------------|
| A  |          |                                    |
| B  |          |                                    |

| Passive Income and Loss  |   |                                      |  | Nonpassive Income and Loss              |  |                                    |    |     |
|--|---|--------------------------------------|--|---|--|------------------------------------|----|-----|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) |   | (d) Passive income from Schedule K-1 |  | (e) Deduction or loss from Schedule K-1 |  | (f) Other income from Schedule K-1 |    |     |
| A  |   |                                      |  |   |  |                                    |    |     |
| B  |   |                                      |  |   |  |                                    |    |     |
| 34a Totals   |   |                                      |  |   |  |                                    |    |     |
| b Totals   |   |                                      |  |   |  |                                    |    |     |
| 35   | Add columns (d) and (f) of line 34a   |                                      |  |   |  |                                    | 35 |     |
| 36   | Add columns (c) and (e) of line 34b   |                                      |  |   |  |                                    | 36 | ( ) |
| 37   | Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below |                                      |  |   |  |                                    | 37 |     |

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

| 38 | (a) Name  | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see page E-6) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |  |
|----|---|------------------------------------|---|---|--------------------------------------|--|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below |                                    |   |   | 39                                   |  |

**Part V Summary**

|    |  |    |  |
|----|--|----|--|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below  | 40 |  |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17  | 41 |  |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)                       | 42 |  |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 |  |



Printed on recycled paper

Schedule E (Form 1040) 2005

# Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0139

**2005**

Attachment  
Sequence No. **54**

Your name

Occupation in which you incurred expenses

Social security number

## Part I Employee Business Expenses and Reimbursements

### Step 1 Enter Your Expenses

|   | Column A<br>Other Than Meals<br>and Entertainment | Column B<br>Meals and<br>Entertainment |
|---|---|--|
| 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)   | 1   |  |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work | 2   |  |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment.     | 3   |  |
| 4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.   | 4   |  |
| 5 Meals and entertainment expenses (see instructions)   | 5   |  |
| 6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5                       | 6   |  |

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

### Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

|  |   |  |
|--|---|--|
| 7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) | 7 |  |
|--|---|--|

### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

|   |    |  |
|---|----|--|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7  | 8  |  |
| <b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.  |    |  |
| 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)                                   | 9  |  |
| 10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) | 10 |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2005)



**Part II Vehicle Expenses****Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

|  | (a) Vehicle 1  | (b) Vehicle 2  |
|--|--|--|
| <b>11</b> Enter the date the vehicle was placed in service . . . . .                         | <b>11</b> / /  | / /  |
| <b>12</b> Total miles the vehicle was driven during 2005 . . . . .                           | <b>12</b> miles  | miles  |
| <b>13</b> Business miles included on line 12 . . . . .                                       | <b>13</b> miles  | miles  |
| <b>14</b> Percent of business use. Divide line 13 by line 12 . . . . .                       | <b>14</b> %  | %  |
| <b>15</b> Average daily roundtrip commuting distance . . . . .                               | <b>15</b> miles  | miles  |
| <b>16</b> Commuting miles included on line 12 . . . . .                                      | <b>16</b> miles  | miles  |
| <b>17</b> Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .      | <b>17</b> miles  | miles  |
| <b>18</b> Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>19</b> Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>20</b> Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>21</b> If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

|  |           |
|--|-----------|
| <b>22</b> Multiply line 13 by 40.5¢ (.405) . . . . . | <b>22</b> |
|--|-----------|

**Section C—Actual Expenses**

|   | (a) Vehicle 1 | (b) Vehicle 2 |
|---|---------------|---------------|
| <b>23</b> Gasoline, oil, repairs, vehicle insurance, etc. . . . .   | <b>23</b>     |               |
| <b>24a</b> Vehicle rentals . . . . .  | <b>24a</b>    |               |
| <b>b</b> Inclusion amount (see instructions) . . . . .  | <b>24b</b>    |               |
| <b>c</b> Subtract line 24b from line 24a . . . . .  | <b>24c</b>    |               |
| <b>25</b> Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . . | <b>25</b>     |               |
| <b>26</b> Add lines 23, 24c, and 25 . . . . .   | <b>26</b>     |               |
| <b>27</b> Multiply line 26 by the percentage on line 14 . . . . .   | <b>27</b>     |               |
| <b>28</b> Depreciation (see instructions) . . . . .   | <b>28</b>     |               |
| <b>29</b> Add lines 27 and 28. Enter total here and on line 1 . . . . .   | <b>29</b>     |               |

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

|  | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| <b>30</b> Enter cost or other basis (see instructions) . . . . .   | <b>30</b>     |               |
| <b>31</b> Enter section 179 deduction (see instructions) . . . . .   | <b>31</b>     |               |
| <b>32</b> Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .   | <b>32</b>     |               |
| <b>33</b> Enter depreciation method and percentage (see instructions) . . . . .  | <b>33</b>     |               |
| <b>34</b> Multiply line 32 by the percentage on line 33 (see instructions) . . . . .   | <b>34</b>     |               |
| <b>35</b> Add lines 31 and 34 . . . . .  | <b>35</b>     |               |
| <b>36</b> Enter the applicable limit explained in the line 36 instructions . . . . .   | <b>36</b>     |               |
| <b>37</b> Multiply line 36 by the percentage on line 14 . . . . .  | <b>37</b>     |               |
| <b>38</b> Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . . | <b>38</b>     |               |



Printed on recycled paper

Form **2106** (2005)

Form **3903**Department of the Treasury  
Internal Revenue Service

Name(s) shown on Form 1040

**Moving Expenses**

▶ Attach to Form 1040.

OMB No. 1545-0062

**2005**Attachment  
Sequence No. **62**

Your social security number

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
✓ See **Members of the Armed Forces** on the back of the form, if applicable.

- |   |   |   |  |  |
|---|---|---|--|--|
| 1 | Transportation and storage of household goods and personal effects (see instructions)   | 1 |  |  |
| 2 | Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals  | 2 |  |  |
| 3 | Add lines 1 and 2   | 3 |  |  |
| 4 | Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b>   | 4 |  |  |
| 5 | Is line 3 <b>more than</b> line 4?<br><br><input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.<br><br><input type="checkbox"/> <b>Yes. Moving expense deduction.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26 | 5 |  |  |

**General Instructions****What's New**

For 2005, the standard mileage rate for using your vehicle to move to a new home is 15 cents a mile.

**Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

**Who Can Deduct Moving Expenses**

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.

**TIP**

*Members of the Armed Forces may not have to meet these tests. See instructions on back.*

**Distance Test**

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must

be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

You do not have to meet the distance test if you are in the Armed Forces and the move is due to a permanent change of station (see instructions on back).

**TIP**

*To see if you meet the distance test, you can use the worksheet below.*

**Distance Test Worksheet**

Keep a Copy for Your Records

- |   |                |
|---|----------------|
| 1. Number of miles from your <b>old home</b> to your <b>new workplace</b> | 1. _____ miles |
| 2. Number of miles from your <b>old home</b> to your <b>old workplace</b> | 2. _____ miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0-                | 3. _____ miles |

**Is line 3 at least 50 miles?**

- ☐ **Yes.** You meet this test.  
☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12490K

Form **3903** (2005)**CPE M-15**  
**MILITARY**

## Time Test

If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the 12 months right after you move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

**What if you do not meet the time test before your return is due?** If you expect to meet the time test, you can deduct your moving expenses in the year you move. Later, if you do not meet the time test, you must either:

- Amend your tax return for the year you claimed the deduction by filing Form 1040X, Amended U.S. Individual Income Tax Return, or
- For the year you cannot meet the time test, report as income the amount of your moving expense deduction that reduced your income tax for the year you moved.

If you do not deduct your moving expenses in the year you move and you later meet the time test, you can take the deduction by filing an amended return for the year you moved. To do this, use Form 1040X.

**Exceptions to the time test.** You do not have to meet the time test if any of the following apply.

- Your job ends because of disability.
- You are transferred for your employer's benefit.
- You are laid off or discharged for a reason other than willful misconduct.
- You are in the Armed Forces and the move is due to a permanent change of station (see below).
- You meet the requirements (explained later) for retirees or survivors living outside the United States.
- You are filing this form for a decedent.

## Members of the Armed Forces

If you are in the Armed Forces, you do not have to meet the distance and time tests if the move is due to a permanent change of station. A permanent change of station includes a move in connection with and within 1 year of retirement or other termination of active duty.

## How To Complete This Form If You Are In the Armed Forces

Do not include on lines 1 and 2 any expenses for moving services that were provided by the government. If you and your spouse and dependents are moved to or from different locations, treat the moves as a single move.

On line 4, enter the total reimbursements and allowances you received from the government in connection with the expenses you claimed on lines 1 and 2. Do not include the value of moving services provided by the government. Complete line 5 if applicable.

## Retirees or Survivors Living Outside the United States

If you are a retiree or survivor who moved to a home in the United States or its possessions and you meet the following requirements, you are treated as if you moved to a new principal workplace located in the United States. You are subject only to the distance test.

### Retirees

You can deduct moving expenses for a move to a new home in the United States when you actually retire if both your old principal workplace and your old home were outside the United States.

### Survivors

You can deduct moving expenses for a move to a home in the United States if you are the spouse or dependent of a person whose principal workplace at the time of death was outside the United States. The expenses must be for a move (a) that begins within 6 months after the decedent's death, and (b) from a former home outside the United States that you lived in with the decedent at the time of death.

## Reimbursements

You can choose to deduct moving expenses in the year you are reimbursed by your employer, even though you paid the expenses in a different year. However, special rules apply. See *When To Deduct Expenses* in Pub. 521.

## Filers of Form 2555

If you file Form 2555, Foreign Earned Income, to exclude any of your income or housing costs, report the full amount of your deductible moving expenses on Form 3903 and on Form 1040. Report the part of your moving expenses that is not allowed because it is allocable to the excluded income on the appropriate line of Form 2555. For details on how to figure the part allocable to the excluded income, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

## Specific Instructions

You can deduct the following expenses you paid to move your family and dependent household members. Do not deduct expenses for employees such as a maid, nanny, or nurse.

### Line 1

**Moves within or to the United States or its possessions.** Enter the amount you paid to pack, crate, and move your household goods and personal effects.

You can also include the amount you paid to store and insure household goods and personal effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home.

**Moves outside the United States or its possessions.** Enter the amount you paid to pack, crate, move, store, and insure your household goods and personal effects. Also, include the amount you paid to move your personal effects to and from storage and to store them for all or part of the time the new workplace continues to be your principal workplace.



*You do not have to complete this form if (a) you moved in an earlier year, (b) you are claiming only storage fees during your absence from the United States, and (c) any amount your employer paid for the storage fees is included in box 1 of your Form W-2 (wages). Instead, enter the storage fees on Form 1040, line 26, and write "Storage" on the dotted line next to line 26.*

### Line 2

Enter the amount you paid to travel from your old home to your new home. This includes transportation and lodging on the way. Include costs for the day you arrive. The members of your household do not have to travel together or at the same time. But you can only include expenses for one trip per person. Do not include any temporary living expenses or househunting expenses.

If you use your own vehicle(s), you can figure the expenses by using either:

- Actual out-of-pocket expenses for gas and oil, or
- Mileage at the rate of 15 cents a mile.

You can add parking fees and tolls to the amount claimed under either method.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 33 min.; **Learning about the law or the form**, 9 min.; **Preparing the form**, 15 min.; and **Copying, assembling, and sending the form to the IRS**, 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040.



Printed on recycled paper

|   |             |  |   |
|---|-------------|--|---|
| Form  | <b>8863</b> | <b>Education Credits</b><br><b>(Hope and Lifetime Learning Credits)</b><br>▶ See instructions.<br>▶ Attach to Form 1040 or Form 1040A. | OMB No. 1545-1618<br><div style="font-size: 2em; font-weight: bold;">2005</div><br>Attachment<br>Sequence No. <b>50</b> |
| Department of the Treasury<br>Internal Revenue Service (99) |             | Name(s) shown on return  |   |
|   |             | Your social security number  |   |

**Caution:** You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the **same student** in the same year.

**Part I Hope Credit. Caution:** You **cannot** take the Hope credit for more than 2 tax years for the **same student**.

| 1 | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name | (b) Student's<br>social security<br>number (as<br>shown on page 1<br>of your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do<br/>not</b> enter more<br>than \$2,000 for<br>each student. | (d) Enter the<br><b>smaller</b> of the<br>amount in<br>column (c) or<br>\$1,000 | (e) Add<br>column (c) and<br>column (d) | (f) Enter one-half<br>of the amount in<br>column (e) |
|---|---|--|--|---|---|--|
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |
|   |   |  |  |   |   |  |

2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . ▶ **2**

**Part II Lifetime Learning Credit**

| 3 | (a) Student's name (as shown on page 1<br>of your tax return)<br>First name<br>Last name | (b) Student's social security<br>number (as shown on page<br>1 of your tax return) | (c) Qualified<br>expenses (see<br>instructions) |
|---|--|--|---|
|   |  |  |   |
|   |  |  |   |
|   |  |  |   |

4 Add the amounts on line 3, column (c), and enter the total . . . **4**

5 Enter the **smaller** of line 4 or \$10,000 . . . **5**

6 Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III . . . ▶ **6**

**Part III Allowable Education Credits**

|   |           |     |
|---|-----------|-----|
| 7 Tentative education credits. Add lines 2 and 6 . . . . .  | <b>7</b>  |     |
| 8 Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>8</b>  |     |
| 9 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .   | <b>9</b>  |     |
| 10 Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .  | <b>10</b> |     |
| 11 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>11</b> |     |
| 12 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . . | <b>12</b> | × . |
| 13 Multiply line 7 by line 12 . . . . . ▶   | <b>13</b> |     |
| 14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .   | <b>14</b> |     |
| 15 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . .   | <b>15</b> |     |
| 16 Subtract line 15 from line 14. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . . ▶  | <b>16</b> |     |
| 17 <b>Education credits.</b> Enter the <b>smaller</b> of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . . ▶  | <b>17</b> |     |

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

# Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A.  
► See instructions on back.

OMB No. 1545-1805

**2005**

Attachment  
Sequence No. **129**

Name(s) shown on return

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

|  | (a) You | (b) Your spouse |
|--|---------|-----------------|
| 1 Traditional and Roth IRA contributions for 2005. <b>Do not</b> include rollover contributions . . . . .  | 1       |                 |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions) . . . . .  | 2       |                 |
| 3 Add lines 1 and 2 . . . . .  | 3       |                 |
| 4 Certain distributions received <b>after</b> 2002 and <b>before</b> the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | 4       |                 |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | 5       |                 |
| 6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .  | 6       |                 |
| 7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .  | 7       |                 |
| 8 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .  | 8       |                 |

9 Enter the applicable decimal amount shown below:

| If line 8 is—    |               | And your filing status is— |                   |  |
|------------------|---------------|----------------------------|-------------------|--|
| Over—            | But not over— | Married filing jointly     | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| Enter on line 9— |               |                            |                   |  |
| ---              | \$15,000      | .5                         | .5                | .5   |
| \$15,000         | \$16,250      | .5                         | .5                | .2   |
| \$16,250         | \$22,500      | .5                         | .5                | .1   |
| \$22,500         | \$24,375      | .5                         | .2                | .1   |
| \$24,375         | \$25,000      | .5                         | .1                | .1   |
| \$25,000         | \$30,000      | .5                         | .1                | .0   |
| \$30,000         | \$32,500      | .2                         | .1                | .0   |
| \$32,500         | \$37,500      | .1                         | .1                | .0   |
| \$37,500         | \$50,000      | .1                         | .0                | .0   |
| \$50,000         | ---           | .0                         | .0                | .0   |

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

|  |    |  |
|--|----|--|
| 10 Multiply line 7 by line 9 . . . . .   | 10 |  |
| 11 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  | 11 |  |
| 12 Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31 . . . . .   | 12 |  |
| 13 Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .   | 13 |  |
| 14 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32 . . . . . | 14 |  |

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.



# MILITARY STUDENT EXERCISES 13 – 14

## Military Exercise 13 – Dayton Interview and Intake Sheet

| Form <b>13614</b><br>(Rev. 11-2005)   | <b>INTERVIEW AND INTAKE SHEET</b>  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|---|--|---|--|---|---|---|---|--|--|---|---|---|----------|--|-----|----|----|----|-----|----|----|------------------|------------|-----|----|-----|----|----|----|-----|----|----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Instructions:</b> This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>You will need:</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <input checked="" type="checkbox"/> Valid Picture I.D.<br/> <input checked="" type="checkbox"/> Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse<br/> <input checked="" type="checkbox"/> Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return<br/> <input type="checkbox"/> Provider's address and Tax Identification Number for Child/Dependent Care Credit         </div> <div style="width: 35%;"> <input type="checkbox"/> Form 8332 or copy of divorce decree for non-custodial parent claiming child<br/> <input type="checkbox"/> Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account<br/> <input type="checkbox"/> Copy of prior year's tax return, <b>if available</b> </div> </div>  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Your First Name <span style="float: right;">John</span></td> <td style="width: 10%;">M.I. <span style="float: right;">A</span></td> <td style="width: 50%;">Last Name <span style="float: right;">Dayton</span></td> </tr> <tr> <td>Spouse's First Name <span style="float: right;">Mary</span></td> <td>M.I. <span style="float: right;">B</span></td> <td>Spouse's Last Name, if different</td> </tr> <tr> <td>Address <span style="float: right;">456 Second St.</span></td> <td>City <span style="float: right;">Your Base</span></td> <td>State <span style="float: right;">Your St.</span> Zip Code <span style="float: right;">Your Zip</span></td> </tr> <tr> <td colspan="2">Telephone Number: Daytime <span style="float: right;">Your Number</span></td> <td>Evening <span style="float: right;">Cell</span></td> </tr> <tr> <td colspan="2">Your Date of Birth (mm/dd/yyyy) <span style="float: right;">10 / 13 / 1972</span></td> <td>Spouse's Date of Birth (mm/dd/yyyy) <span style="float: right;">9 / 13 / 1975</span></td> </tr> </table>  |  | Your First Name <span style="float: right;">John</span>   | M.I. <span style="float: right;">A</span>  | Last Name <span style="float: right;">Dayton</span>                                       | Spouse's First Name <span style="float: right;">Mary</span>                                      | M.I. <span style="float: right;">B</span>                         | Spouse's Last Name, if different                      | Address <span style="float: right;">456 Second St.</span>         | City <span style="float: right;">Your Base</span>     | State <span style="float: right;">Your St.</span> Zip Code <span style="float: right;">Your Zip</span> | Telephone Number: Daytime <span style="float: right;">Your Number</span> |   | Evening <span style="float: right;">Cell</span> | Your Date of Birth (mm/dd/yyyy) <span style="float: right;">10 / 13 / 1972</span> |          | Spouse's Date of Birth (mm/dd/yyyy) <span style="float: right;">9 / 13 / 1975</span> |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your First Name <span style="float: right;">John</span>   | M.I. <span style="float: right;">A</span>  | Last Name <span style="float: right;">Dayton</span>   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spouse's First Name <span style="float: right;">Mary</span>   | M.I. <span style="float: right;">B</span>  | Spouse's Last Name, if different  |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Address <span style="float: right;">456 Second St.</span>   | City <span style="float: right;">Your Base</span>  | State <span style="float: right;">Your St.</span> Zip Code <span style="float: right;">Your Zip</span>                                    |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Telephone Number: Daytime <span style="float: right;">Your Number</span>  |  | Evening <span style="float: right;">Cell</span>   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Your Date of Birth (mm/dd/yyyy) <span style="float: right;">10 / 13 / 1972</span>   |  | Spouse's Date of Birth (mm/dd/yyyy) <span style="float: right;">9 / 13 / 1975</span>  |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Critical Data</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">           Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse         </td> <td style="width: 50%;">           Check if lived in U.S. for more than 6 months: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse         </td> </tr> <tr> <td>           Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse         </td> <td>           Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse         </td> </tr> </table>   |  | Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse | Check if lived in U.S. for more than 6 months: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse | Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if U.S. Citizen or resident alien all year: <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse   | Check if lived in U.S. for more than 6 months: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse   | Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse                 |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| As of December 31st were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| If married, were you living with your spouse at anytime during the last 6 months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Is your spouse deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date spouse died (mm/dd/yyyy) <span style="float: right;">/ /</span>  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Did you provide more than half the cost of keeping up a home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Has the Earned Income Credit been disallowed by IRS? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Family and Dependent Information</b>   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. <b>Do not include yourself or your spouse.</b>  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">First Name <span style="float: right;">Last Name</span></th> <th style="width: 10%;">Date of Birth (mm/dd/yyyy)</th> <th style="width: 10%;">Relationship to you</th> <th style="width: 10%;">Months in home, *see Special Rules below</th> <th style="width: 10%;">US Citizen, Resident of US, Canada or Mexico</th> <th style="width: 10%;">Did person file joint return?</th> <th style="width: 10%;">Is child a full-time student or permanently and totally disabled?</th> <th style="width: 10%;">Did child provide more than 50% of their own support?</th> <th style="width: 10%;">Did you provide more than 50% of their support?</th> <th style="width: 10%;">Did the person have Gross Income of \$3200 or more?</th> <th style="width: 10%;">Is person qualifying child of another person?</th> </tr> </thead> <tbody> <tr> <td>Marilyn C. Dayton</td> <td>11/19/1993</td> <td>Daughter</td> <td>12</td> <td>Yes</td> <td>No</td> <td>No</td> <td>No</td> <td>Yes</td> <td>No</td> <td>No</td> </tr> <tr> <td>Joseph D. Dayton</td> <td>12/24/1996</td> <td>Son</td> <td>12</td> <td>Yes</td> <td>No</td> <td>No</td> <td>No</td> <td>Yes</td> <td>No</td> <td>No</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> |  | First Name <span style="float: right;">Last Name</span>   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico                      | Did person file joint return?                         | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?  | Did the person have Gross Income of \$3200 or more?                      | Is person qualifying child of another person? | Marilyn C. Dayton                               | 11/19/1993  | Daughter | 12   | Yes | No | No | No | Yes | No | No | Joseph D. Dayton | 12/24/1996 | Son | 12 | Yes | No | No | No | Yes | No | No |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First Name <span style="float: right;">Last Name</span>   | Date of Birth (mm/dd/yyyy)   | Relationship to you   | Months in home, *see Special Rules below   | US Citizen, Resident of US, Canada or Mexico  | Did person file joint return?  | Is child a full-time student or permanently and totally disabled? | Did child provide more than 50% of their own support? | Did you provide more than 50% of their support?                   | Did the person have Gross Income of \$3200 or more?   | Is person qualifying child of another person?  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Marilyn C. Dayton   | 11/19/1993   | Daughter  | 12   | Yes   | No   | No  | No  | Yes   | No  | No   |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Joseph D. Dayton  | 12/24/1996   | Son   | 12   | Yes   | No   | No  | No  | Yes   | No  | No   |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>*Special Rules for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:</b> <ul style="list-style-type: none"> <li>• Did one or both parents provide over half of the child's total support? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>• Is the child in custody of one or both parents for more than half of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>• Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</li> </ul>  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Form <b>13614</b> (Rev. 11-2005) <span style="margin-left: 100px;">Catalog Number 38836A</span> <span style="float: right;">Department of the Treasury — Internal Revenue Service</span>  |  |   |  |   |  |   |   |   |   |  |  |   |   |   |          |  |     |    |    |    |     |    |    |                  |            |     |    |     |    |    |    |     |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**During the tax year did you, your spouse, or anyone in your household:**

|   |  |
|---|--|
| Receive any investment income (For example: interest or dividends)? <input type="checkbox"/> Yes <input type="checkbox"/> No  | Pay student loan interest? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| Receive a distribution from an IRA or retirement plan? <input type="checkbox"/> Yes <input type="checkbox"/> No   | Attend college or vocational school? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| Receive Social Security payments? <input type="checkbox"/> Yes <input type="checkbox"/> No  | Own a home? <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| Receive unemployment payments? <input type="checkbox"/> Yes <input type="checkbox"/> No   | Pay for child/dependent care that allowed you to work? <input type="checkbox"/> Yes <input type="checkbox"/> No                                    |
| Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income) <input type="checkbox"/> Yes <input type="checkbox"/> No | Can someone other than you use your child to claim the EITC? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| Make contributions to an IRA or a retirement plan? <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |

**Authorization**

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☐ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☐ No

**Note:** Answer all three questions, each one stands on its own merit.

**Service Statement:** You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature **Mary Dayton \s**

Date

**Interview Notes:**

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)
- *The uncompleted questions on the Interview and Intake Sheet were reviewed with Mary. It appears that there is no other information that is pertinent in the preparation of their 2005 return.*
- *Her husband, who had been deployed on 10/15/2004, returned from Iraq in time to enjoy Christmas with his family this past year.*
- *The only information she has brought with her is his W-2. She also stated that they did not itemize in 2004.*
- *She wants her state return prepared and does not wish to contribute to the Presidential Election Fund. She wants the refund check mailed to her.*



# SOCIAL SECURITY

321-XX-XXXX

This number has been established for

John A. Dayton

# SOCIAL SECURITY

322-XX-XXXX

This number has been established for

Mary B. Dayton

# SOCIAL SECURITY

323-XX-XXXX

This number has been established for


Marilyn C. Dayton

# SOCIAL SECURITY

324-XX-XXXX

This number has been established for

Joseph D. Dayton

|   |  |                                   |                            |  |                            |   |  |
|---|--|-----------------------------------|----------------------------|--|----------------------------|---|--|
| <b>a</b> Control number   |  | OMB No. 1545-0008                 |                            | <b>Safe, accurate, FAST! Use</b>   |                            | Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> . |  |
| <b>b</b> Employer identification number (EIN)<br>31-2XXXXXX   |  |                                   |                            | <b>1</b> Wages, tips, other compensation<br>0  |                            | <b>2</b> Federal income tax withheld<br>0   |  |
| <b>c</b> Employer's name, address, and ZIP code<br>DFAS<br>P.O. Box 8899<br>Indianapolis, IN 46249-2410                       |  |                                   |                            | <b>3</b> Social security wages<br>33,350.40  |                            | <b>4</b> Social security tax withheld<br>2,067.72                                   |  |
|   |  |                                   |                            | <b>5</b> Medicare wages and tips<br>33,350.40  |                            | <b>6</b> Medicare tax withheld<br>483.58  |  |
|   |  |                                   |                            | <b>7</b> Social security tips  |                            | <b>8</b> Allocated tips   |  |
| <b>d</b> Employee's social security number<br>321-XX-XXXX   |  |                                   |                            | <b>9</b> Advance EIC payment   |                            | <b>10</b> Dependent care benefits   |  |
| <b>e</b> Employee's first name and initial      Last name<br>John Dayton<br>456 Second Street<br>Your City State and Zip Code |  |                                   |                            | <b>11</b> Nonqualified plans   |                            | <b>12a</b> See instructions for box 12<br>D 1,000.51                                |  |
|   |  |                                   |                            | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                            | <b>12b</b>  |  |
|   |  |                                   |                            | <b>14</b> Other<br>Q \$33,350.40   |                            | <b>12c</b>  |  |
|   |  |                                   |                            |  |                            | <b>12d</b>  |  |
| <b>f</b> Employee's address and ZIP code  |  |                                   |                            |  |                            |   |  |
| <b>15</b> State      Employer's state ID number   |  | <b>16</b> State wages, tips, etc. | <b>17</b> State income tax | <b>18</b> Local wages, tips, etc.  | <b>19</b> Local income tax | <b>20</b> Locality name   |  |
|   |  |                                   |                            |  |                            |   |  |

**Form W-2 Wage and Tax Statement**      **2005**      Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

## **Military Exercise 14**

Continue using the information in Exercise 13.

As you were chatting with Mrs. Dayton while entering the data, she mentioned that she needed to get home as soon as possible. A neighbor was keeping an eye on the children with whom she babysat. When you inquired further, she told you that she was keeping three children, ages three to five years old, during the week. She had been keeping them since December, 2004 except for the month leave that each was gone. She stated she was a certified family care provider.

You asked about her income and any money she may have spent in caring for these children. She charged \$400 per child per month. You calculated she had earned \$13,200 (3 children x 11 months x \$400) during 2005. She did not have any records of expenses, but she estimated that their lunches and snacks added an extra \$50 to her grocery bill at the Commissary each week. She also estimated she spent another \$100 each month for craft materials, activity books and other items to keep them entertained during the day.

You explained that the money she earned was taxable. And because it was taxable she could deduct any related expenses. The net profit would be subject to income tax and to self-employment tax. You advised her that since this was regarded as a business, she needed to keep records of the income she received and the money she spent.

Include this additional information in the Daytons' return.

### 2005 Earned Income Credit (EIC) Table

**Caution.** This is not a tax table.

**1.** To find your credit, read down the "At least – But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

**2.** Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

**Example.** If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

| If the amount you are looking up from the worksheet is— |               | And your filing status is—<br>Single, head of household, or qualifying widow(er) and you have— |           |              |
|---|---------------|--|-----------|--------------|
| At least  | But less than | No children  | One child | Two children |
| 2,400   | 2,450         | 186  | 825       | 970          |
| 2,450   | 2,500         | 189  | 842       | 990          |

| If the amount you are looking up from the worksheet is— |               | And your filing status is—<br>Single, head of household, or qualifying widow(er) and you have— |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—<br>Single, head of household, or qualifying widow(er) and you have— |           |              |
|---|---------------|--|-----------|--------------|---|---------------|--|-----------|--------------|
| At least  | But less than | No children  | One child | Two children | At least  | But less than | No children  | One child | Two children |
| \$1   | \$50          | \$2  | \$9       | \$10         | 2,750   | 2,800         | 212  | 944       | 1,110        |
| 50  | 100           | 6  | 26        | 30           | 2,800   | 2,850         | 216  | 961       | 1,130        |
| 100   | 150           | 10   | 43        | 50           | 2,850   | 2,900         | 220  | 978       | 1,150        |
| 150   | 200           | 13   | 60        | 70           | 2,900   | 2,950         | 224  | 995       | 1,170        |
| 200   | 250           | 17   | 77        | 90           | 2,950   | 3,000         | 228  | 1,012     | 1,190        |
| 250   | 300           | 21   | 94        | 110          | 3,000   | 3,050         | 231  | 1,029     | 1,210        |
| 300   | 350           | 25   | 111       | 130          | 3,050   | 3,100         | 235  | 1,046     | 1,230        |
| 350   | 400           | 29   | 128       | 150          | 3,100   | 3,150         | 239  | 1,063     | 1,250        |
| 400   | 450           | 33   | 145       | 170          | 3,150   | 3,200         | 243  | 1,080     | 1,270        |
| 450   | 500           | 36   | 162       | 190          | 3,200   | 3,250         | 247  | 1,097     | 1,290        |
| 500   | 550           | 40   | 179       | 210          | 3,250   | 3,300         | 251  | 1,114     | 1,310        |
| 550   | 600           | 44   | 196       | 230          | 3,300   | 3,350         | 254  | 1,131     | 1,330        |
| 600   | 650           | 48   | 213       | 250          | 3,350   | 3,400         | 258  | 1,148     | 1,350        |
| 650   | 700           | 52   | 230       | 270          | 3,400   | 3,450         | 262  | 1,165     | 1,370        |
| 700   | 750           | 55   | 247       | 290          | 3,450   | 3,500         | 266  | 1,182     | 1,390        |
| 750   | 800           | 59   | 264       | 310          | 3,500   | 3,550         | 270  | 1,199     | 1,410        |
| 800   | 850           | 63   | 281       | 330          | 3,550   | 3,600         | 273  | 1,216     | 1,430        |
| 850   | 900           | 67   | 298       | 350          | 3,600   | 3,650         | 277  | 1,233     | 1,450        |
| 900   | 950           | 71   | 315       | 370          | 3,650   | 3,700         | 281  | 1,250     | 1,470        |
| 950   | 1,000         | 75   | 332       | 390          | 3,700   | 3,750         | 285  | 1,267     | 1,490        |
| 1,000   | 1,050         | 78   | 349       | 410          | 3,750   | 3,800         | 289  | 1,284     | 1,510        |
| 1,050   | 1,100         | 82   | 366       | 430          | 3,800   | 3,850         | 293  | 1,301     | 1,530        |
| 1,100   | 1,150         | 86   | 383       | 450          | 3,850   | 3,900         | 296  | 1,318     | 1,550        |
| 1,150   | 1,200         | 90   | 400       | 470          | 3,900   | 3,950         | 300  | 1,335     | 1,570        |
| 1,200   | 1,250         | 94   | 417       | 490          | 3,950   | 4,000         | 304  | 1,352     | 1,590        |
| 1,250   | 1,300         | 98   | 434       | 510          | 4,000   | 4,050         | 308  | 1,369     | 1,610        |
| 1,300   | 1,350         | 101  | 451       | 530          | 4,050   | 4,100         | 312  | 1,386     | 1,630        |
| 1,350   | 1,400         | 105  | 468       | 550          | 4,100   | 4,150         | 316  | 1,403     | 1,650        |
| 1,400   | 1,450         | 109  | 485       | 570          | 4,150   | 4,200         | 319  | 1,420     | 1,670        |
| 1,450   | 1,500         | 113  | 502       | 590          | 4,200   | 4,250         | 323  | 1,437     | 1,690        |
| 1,500   | 1,550         | 117  | 519       | 610          | 4,250   | 4,300         | 327  | 1,454     | 1,710        |
| 1,550   | 1,600         | 120  | 536       | 630          | 4,300   | 4,350         | 331  | 1,471     | 1,730        |
| 1,600   | 1,650         | 124  | 553       | 650          | 4,350   | 4,400         | 335  | 1,488     | 1,750        |
| 1,650   | 1,700         | 128  | 570       | 670          | 4,400   | 4,450         | 339  | 1,505     | 1,770        |
| 1,700   | 1,750         | 132  | 587       | 690          | 4,450   | 4,500         | 342  | 1,522     | 1,790        |
| 1,750   | 1,800         | 136  | 604       | 710          | 4,500   | 4,550         | 346  | 1,539     | 1,810        |
| 1,800   | 1,850         | 140  | 621       | 730          | 4,550   | 4,600         | 350  | 1,556     | 1,830        |
| 1,850   | 1,900         | 143  | 638       | 750          | 4,600   | 4,650         | 354  | 1,573     | 1,850        |
| 1,900   | 1,950         | 147  | 655       | 770          | 4,650   | 4,700         | 358  | 1,590     | 1,870        |
| 1,950   | 2,000         | 151  | 672       | 790          | 4,700   | 4,750         | 361  | 1,607     | 1,890        |
| 2,000   | 2,050         | 155  | 689       | 810          | 4,750   | 4,800         | 365  | 1,624     | 1,910        |
| 2,050   | 2,100         | 159  | 706       | 830          | 4,800   | 4,850         | 369  | 1,641     | 1,930        |
| 2,100   | 2,150         | 163  | 723       | 850          | 4,850   | 4,900         | 373  | 1,658     | 1,950        |
| 2,150   | 2,200         | 166  | 740       | 870          | 4,900   | 4,950         | 377  | 1,675     | 1,970        |
| 2,200   | 2,250         | 170  | 757       | 890          | 4,950   | 5,000         | 381  | 1,692     | 1,990        |
| 2,250   | 2,300         | 174  | 774       | 910          | 5,000   | 5,050         | 384  | 1,709     | 2,010        |
| 2,300   | 2,350         | 178  | 791       | 930          | 5,050   | 5,100         | 388  | 1,726     | 2,030        |
| 2,350   | 2,400         | 182  | 808       | 950          | 5,100   | 5,150         | 392  | 1,743     | 2,050        |
| 2,400   | 2,450         | 186  | 825       | 970          | 5,150   | 5,200         | 396  | 1,760     | 2,070        |
| 2,450   | 2,500         | 189  | 842       | 990          | 5,200   | 5,250         | 399  | 1,777     | 2,090        |
| 2,500   | 2,550         | 193  | 859       | 1,010        | 5,250   | 5,300         | 399  | 1,794     | 2,110        |
| 2,550   | 2,600         | 197  | 876       | 1,030        | 5,300   | 5,350         | 399  | 1,811     | 2,130        |
| 2,600   | 2,650         | 201  | 893       | 1,050        | 5,350   | 5,400         | 399  | 1,828     | 2,150        |
| 2,650   | 2,700         | 205  | 910       | 1,070        | 5,400   | 5,450         | 399  | 1,845     | 2,170        |
| 2,700   | 2,750         | 208  | 927       | 1,090        | 5,450   | 5,500         | 399  | 1,862     | 2,190        |

(Continued on page 49)

**2005 Earned Income Credit (EIC) Table—Continued**
**(Caution. This is not a tax table.)**

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 5,500   | 5,550         | 399  | 1,879     | 2,210        | 399                                  | 1,879     | 2,210        | 8,500   | 8,550         | 247  | 2,662     | 3,410        | 399                                  | 2,662     | 3,410        |
| 5,550   | 5,600         | 399  | 1,896     | 2,230        | 399                                  | 1,896     | 2,230        | 8,550   | 8,600         | 243  | 2,662     | 3,430        | 396                                  | 2,662     | 3,430        |
| 5,600   | 5,650         | 399  | 1,913     | 2,250        | 399                                  | 1,913     | 2,250        | 8,600   | 8,650         | 239  | 2,662     | 3,450        | 392                                  | 2,662     | 3,450        |
| 5,650   | 5,700         | 399  | 1,930     | 2,270        | 399                                  | 1,930     | 2,270        | 8,650   | 8,700         | 235  | 2,662     | 3,470        | 388                                  | 2,662     | 3,470        |
| 5,700   | 5,750         | 399  | 1,947     | 2,290        | 399                                  | 1,947     | 2,290        | 8,700   | 8,750         | 231  | 2,662     | 3,490        | 384                                  | 2,662     | 3,490        |
| 5,750   | 5,800         | 399  | 1,964     | 2,310        | 399                                  | 1,964     | 2,310        | 8,750   | 8,800         | 228  | 2,662     | 3,510        | 381                                  | 2,662     | 3,510        |
| 5,800   | 5,850         | 399  | 1,981     | 2,330        | 399                                  | 1,981     | 2,330        | 8,800   | 8,850         | 224  | 2,662     | 3,530        | 377                                  | 2,662     | 3,530        |
| 5,850   | 5,900         | 399  | 1,998     | 2,350        | 399                                  | 1,998     | 2,350        | 8,850   | 8,900         | 220  | 2,662     | 3,550        | 373                                  | 2,662     | 3,550        |
| 5,900   | 5,950         | 399  | 2,015     | 2,370        | 399                                  | 2,015     | 2,370        | 8,900   | 8,950         | 216  | 2,662     | 3,570        | 369                                  | 2,662     | 3,570        |
| 5,950   | 6,000         | 399  | 2,032     | 2,390        | 399                                  | 2,032     | 2,390        | 8,950   | 9,000         | 212  | 2,662     | 3,590        | 365                                  | 2,662     | 3,590        |
| 6,000   | 6,050         | 399  | 2,049     | 2,410        | 399                                  | 2,049     | 2,410        | 9,000   | 9,050         | 208  | 2,662     | 3,610        | 361                                  | 2,662     | 3,610        |
| 6,050   | 6,100         | 399  | 2,066     | 2,430        | 399                                  | 2,066     | 2,430        | 9,050   | 9,100         | 205  | 2,662     | 3,630        | 358                                  | 2,662     | 3,630        |
| 6,100   | 6,150         | 399  | 2,083     | 2,450        | 399                                  | 2,083     | 2,450        | 9,100   | 9,150         | 201  | 2,662     | 3,650        | 354                                  | 2,662     | 3,650        |
| 6,150   | 6,200         | 399  | 2,100     | 2,470        | 399                                  | 2,100     | 2,470        | 9,150   | 9,200         | 197  | 2,662     | 3,670        | 350                                  | 2,662     | 3,670        |
| 6,200   | 6,250         | 399  | 2,117     | 2,490        | 399                                  | 2,117     | 2,490        | 9,200   | 9,250         | 193  | 2,662     | 3,690        | 346                                  | 2,662     | 3,690        |
| 6,250   | 6,300         | 399  | 2,134     | 2,510        | 399                                  | 2,134     | 2,510        | 9,250   | 9,300         | 189  | 2,662     | 3,710        | 342                                  | 2,662     | 3,710        |
| 6,300   | 6,350         | 399  | 2,151     | 2,530        | 399                                  | 2,151     | 2,530        | 9,300   | 9,350         | 186  | 2,662     | 3,730        | 339                                  | 2,662     | 3,730        |
| 6,350   | 6,400         | 399  | 2,168     | 2,550        | 399                                  | 2,168     | 2,550        | 9,350   | 9,400         | 182  | 2,662     | 3,750        | 335                                  | 2,662     | 3,750        |
| 6,400   | 6,450         | 399  | 2,185     | 2,570        | 399                                  | 2,185     | 2,570        | 9,400   | 9,450         | 178  | 2,662     | 3,770        | 331                                  | 2,662     | 3,770        |
| 6,450   | 6,500         | 399  | 2,202     | 2,590        | 399                                  | 2,202     | 2,590        | 9,450   | 9,500         | 174  | 2,662     | 3,790        | 327                                  | 2,662     | 3,790        |
| 6,500   | 6,550         | 399  | 2,219     | 2,610        | 399                                  | 2,219     | 2,610        | 9,500   | 9,550         | 170  | 2,662     | 3,810        | 323                                  | 2,662     | 3,810        |
| 6,550   | 6,600         | 396  | 2,236     | 2,630        | 399                                  | 2,236     | 2,630        | 9,550   | 9,600         | 166  | 2,662     | 3,830        | 319                                  | 2,662     | 3,830        |
| 6,600   | 6,650         | 392  | 2,253     | 2,650        | 399                                  | 2,253     | 2,650        | 9,600   | 9,650         | 163  | 2,662     | 3,850        | 316                                  | 2,662     | 3,850        |
| 6,650   | 6,700         | 388  | 2,270     | 2,670        | 399                                  | 2,270     | 2,670        | 9,650   | 9,700         | 159  | 2,662     | 3,870        | 312                                  | 2,662     | 3,870        |
| 6,700   | 6,750         | 384  | 2,287     | 2,690        | 399                                  | 2,287     | 2,690        | 9,700   | 9,750         | 155  | 2,662     | 3,890        | 308                                  | 2,662     | 3,890        |
| 6,750   | 6,800         | 381  | 2,304     | 2,710        | 399                                  | 2,304     | 2,710        | 9,750   | 9,800         | 151  | 2,662     | 3,910        | 304                                  | 2,662     | 3,910        |
| 6,800   | 6,850         | 377  | 2,321     | 2,730        | 399                                  | 2,321     | 2,730        | 9,800   | 9,850         | 147  | 2,662     | 3,930        | 300                                  | 2,662     | 3,930        |
| 6,850   | 6,900         | 373  | 2,338     | 2,750        | 399                                  | 2,338     | 2,750        | 9,850   | 9,900         | 143  | 2,662     | 3,950        | 296                                  | 2,662     | 3,950        |
| 6,900   | 6,950         | 369  | 2,355     | 2,770        | 399                                  | 2,355     | 2,770        | 9,900   | 9,950         | 140  | 2,662     | 3,970        | 293                                  | 2,662     | 3,970        |
| 6,950   | 7,000         | 365  | 2,372     | 2,790        | 399                                  | 2,372     | 2,790        | 9,950   | 10,000        | 136  | 2,662     | 3,990        | 289                                  | 2,662     | 3,990        |
| 7,000   | 7,050         | 361  | 2,389     | 2,810        | 399                                  | 2,389     | 2,810        | 10,000  | 10,050        | 132  | 2,662     | 4,010        | 285                                  | 2,662     | 4,010        |
| 7,050   | 7,100         | 358  | 2,406     | 2,830        | 399                                  | 2,406     | 2,830        | 10,050  | 10,100        | 128  | 2,662     | 4,030        | 281                                  | 2,662     | 4,030        |
| 7,100   | 7,150         | 354  | 2,423     | 2,850        | 399                                  | 2,423     | 2,850        | 10,100  | 10,150        | 124  | 2,662     | 4,050        | 277                                  | 2,662     | 4,050        |
| 7,150   | 7,200         | 350  | 2,440     | 2,870        | 399                                  | 2,440     | 2,870        | 10,150  | 10,200        | 120  | 2,662     | 4,070        | 273                                  | 2,662     | 4,070        |
| 7,200   | 7,250         | 346  | 2,457     | 2,890        | 399                                  | 2,457     | 2,890        | 10,200  | 10,250        | 117  | 2,662     | 4,090        | 270                                  | 2,662     | 4,090        |
| 7,250   | 7,300         | 342  | 2,474     | 2,910        | 399                                  | 2,474     | 2,910        | 10,250  | 10,300        | 113  | 2,662     | 4,110        | 266                                  | 2,662     | 4,110        |
| 7,300   | 7,350         | 339  | 2,491     | 2,930        | 399                                  | 2,491     | 2,930        | 10,300  | 10,350        | 109  | 2,662     | 4,130        | 262                                  | 2,662     | 4,130        |
| 7,350   | 7,400         | 335  | 2,508     | 2,950        | 399                                  | 2,508     | 2,950        | 10,350  | 10,400        | 105  | 2,662     | 4,150        | 258                                  | 2,662     | 4,150        |
| 7,400   | 7,450         | 331  | 2,525     | 2,970        | 399                                  | 2,525     | 2,970        | 10,400  | 10,450        | 101  | 2,662     | 4,170        | 254                                  | 2,662     | 4,170        |
| 7,450   | 7,500         | 327  | 2,542     | 2,990        | 399                                  | 2,542     | 2,990        | 10,450  | 10,500        | 98   | 2,662     | 4,190        | 251                                  | 2,662     | 4,190        |
| 7,500   | 7,550         | 323  | 2,559     | 3,010        | 399                                  | 2,559     | 3,010        | 10,500  | 10,550        | 94   | 2,662     | 4,210        | 247                                  | 2,662     | 4,210        |
| 7,550   | 7,600         | 319  | 2,576     | 3,030        | 399                                  | 2,576     | 3,030        | 10,550  | 10,600        | 90   | 2,662     | 4,230        | 243                                  | 2,662     | 4,230        |
| 7,600   | 7,650         | 316  | 2,593     | 3,050        | 399                                  | 2,593     | 3,050        | 10,600  | 10,650        | 86   | 2,662     | 4,250        | 239                                  | 2,662     | 4,250        |
| 7,650   | 7,700         | 312  | 2,610     | 3,070        | 399                                  | 2,610     | 3,070        | 10,650  | 10,700        | 82   | 2,662     | 4,270        | 235                                  | 2,662     | 4,270        |
| 7,700   | 7,750         | 308  | 2,627     | 3,090        | 399                                  | 2,627     | 3,090        | 10,700  | 10,750        | 78   | 2,662     | 4,290        | 231                                  | 2,662     | 4,290        |
| 7,750   | 7,800         | 304  | 2,644     | 3,110        | 399                                  | 2,644     | 3,110        | 10,750  | 10,800        | 75   | 2,662     | 4,310        | 228                                  | 2,662     | 4,310        |
| 7,800   | 7,850         | 300  | 2,662     | 3,130        | 399                                  | 2,662     | 3,130        | 10,800  | 10,850        | 71   | 2,662     | 4,330        | 224                                  | 2,662     | 4,330        |
| 7,850   | 7,900         | 296  | 2,662     | 3,150        | 399                                  | 2,662     | 3,150        | 10,850  | 10,900        | 67   | 2,662     | 4,350        | 220                                  | 2,662     | 4,350        |
| 7,900   | 7,950         | 293  | 2,662     | 3,170        | 399                                  | 2,662     | 3,170        | 10,900  | 10,950        | 63   | 2,662     | 4,370        | 216                                  | 2,662     | 4,370        |
| 7,950   | 8,000         | 289  | 2,662     | 3,190        | 399                                  | 2,662     | 3,190        | 10,950  | 11,000        | 59   | 2,662     | 4,390        | 212                                  | 2,662     | 4,390        |
| 8,000   | 8,050         | 285  | 2,662     | 3,210        | 399                                  | 2,662     | 3,210        | 11,000  | 11,050        | 55   | 2,662     | 4,400        | 208                                  | 2,662     | 4,400        |
| 8,050   | 8,100         | 281  | 2,662     | 3,230        | 399                                  | 2,662     | 3,230        | 11,050  | 11,100        | 52   | 2,662     | 4,400        | 205                                  | 2,662     | 4,400        |
| 8,100   | 8,150         | 277  | 2,662     | 3,250        | 399                                  | 2,662     | 3,250        | 11,100  | 11,150        | 48   | 2,662     | 4,400        | 201                                  | 2,662     | 4,400        |
| 8,150   | 8,200         | 273  | 2,662     | 3,270        | 399                                  | 2,662     | 3,270        | 11,150  | 11,200        | 44   | 2,662     | 4,400        | 197                                  | 2,662     | 4,400        |
| 8,200   | 8,250         | 270  | 2,662     | 3,290        | 399                                  | 2,662     | 3,290        | 11,200  | 11,250        | 40   | 2,662     | 4,400        | 193                                  | 2,662     | 4,400        |
| 8,250   | 8,300         | 266  | 2,662     | 3,310        | 399                                  | 2,662     | 3,310        | 11,250  | 11,300        | 36   | 2,662     | 4,400        | 189                                  | 2,662     | 4,400        |
| 8,300   | 8,350         | 262  | 2,662     | 3,330        | 399                                  | 2,662     | 3,330        | 11,300  | 11,350        | 33   | 2,662     | 4,400        | 186                                  | 2,662     | 4,400        |
| 8,350   | 8,400         | 258  | 2,662     | 3,350        | 399                                  | 2,662     | 3,350        | 11,350  | 11,400        | 29   | 2,662     | 4,400        | 182                                  | 2,662     | 4,400        |
| 8,400   | 8,450         | 254  | 2,662     | 3,370        | 399                                  | 2,662     | 3,370        | 11,400  | 11,450        | 25   | 2,662     | 4,400        | 178                                  | 2,662     | 4,400        |
| 8,450   | 8,500         | 251  | 2,662     | 3,390        | 399                                  | 2,662     | 3,390        | 11,450  | 11,500        | 21   | 2,662     | 4,400        | 174                                  | 2,662     | 4,400        |

*(Continued on page 50)*

**2005 Earned Income Credit (EIC) Table—Continued**
**(Caution. This is not a tax table.)**

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 11,500  | 11,550        | 17   | 2,662     | 4,400        | 170                                  | 2,662     | 4,400        | 15,100  | 15,150        | 0  | 2,542     | 4,241        | 0                                    | 2,662     | 4,400        |
| 11,550  | 11,600        | 13   | 2,662     | 4,400        | 166                                  | 2,662     | 4,400        | 15,150  | 15,200        | 0  | 2,534     | 4,230        | 0                                    | 2,662     | 4,400        |
| 11,600  | 11,650        | 10   | 2,662     | 4,400        | 163                                  | 2,662     | 4,400        | 15,200  | 15,250        | 0  | 2,526     | 4,220        | 0                                    | 2,662     | 4,400        |
| 11,650  | 11,700        | 6  | 2,662     | 4,400        | 159                                  | 2,662     | 4,400        | 15,250  | 15,300        | 0  | 2,518     | 4,209        | 0                                    | 2,662     | 4,400        |
| 11,700  | 11,750        | *  | 2,662     | 4,400        | 155                                  | 2,662     | 4,400        | 15,300  | 15,350        | 0  | 2,510     | 4,199        | 0                                    | 2,662     | 4,400        |
| 11,750  | 11,800        | 0  | 2,662     | 4,400        | 151                                  | 2,662     | 4,400        | 15,350  | 15,400        | 0  | 2,502     | 4,188        | 0                                    | 2,662     | 4,400        |
| 11,800  | 11,850        | 0  | 2,662     | 4,400        | 147                                  | 2,662     | 4,400        | 15,400  | 15,450        | 0  | 2,494     | 4,178        | 0                                    | 2,662     | 4,400        |
| 11,850  | 11,900        | 0  | 2,662     | 4,400        | 143                                  | 2,662     | 4,400        | 15,450  | 15,500        | 0  | 2,486     | 4,167        | 0                                    | 2,662     | 4,400        |
| 11,900  | 11,950        | 0  | 2,662     | 4,400        | 140                                  | 2,662     | 4,400        | 15,500  | 15,550        | 0  | 2,478     | 4,157        | 0                                    | 2,662     | 4,400        |
| 11,950  | 12,000        | 0  | 2,662     | 4,400        | 136                                  | 2,662     | 4,400        | 15,550  | 15,600        | 0  | 2,470     | 4,146        | 0                                    | 2,662     | 4,400        |
| 12,000  | 12,050        | 0  | 2,662     | 4,400        | 132                                  | 2,662     | 4,400        | 15,600  | 15,650        | 0  | 2,462     | 4,136        | 0                                    | 2,662     | 4,400        |
| 12,050  | 12,100        | 0  | 2,662     | 4,400        | 128                                  | 2,662     | 4,400        | 15,650  | 15,700        | 0  | 2,454     | 4,125        | 0                                    | 2,662     | 4,400        |
| 12,100  | 12,150        | 0  | 2,662     | 4,400        | 124                                  | 2,662     | 4,400        | 15,700  | 15,750        | 0  | 2,446     | 4,115        | 0                                    | 2,662     | 4,400        |
| 12,150  | 12,200        | 0  | 2,662     | 4,400        | 120                                  | 2,662     | 4,400        | 15,750  | 15,800        | 0  | 2,438     | 4,104        | 0                                    | 2,662     | 4,400        |
| 12,200  | 12,250        | 0  | 2,662     | 4,400        | 117                                  | 2,662     | 4,400        | 15,800  | 15,850        | 0  | 2,430     | 4,094        | 0                                    | 2,662     | 4,400        |
| 12,250  | 12,300        | 0  | 2,662     | 4,400        | 113                                  | 2,662     | 4,400        | 15,850  | 15,900        | 0  | 2,422     | 4,083        | 0                                    | 2,662     | 4,400        |
| 12,300  | 12,350        | 0  | 2,662     | 4,400        | 109                                  | 2,662     | 4,400        | 15,900  | 15,950        | 0  | 2,414     | 4,073        | 0                                    | 2,662     | 4,400        |
| 12,350  | 12,400        | 0  | 2,662     | 4,400        | 105                                  | 2,662     | 4,400        | 15,950  | 16,000        | 0  | 2,406     | 4,062        | 0                                    | 2,662     | 4,400        |
| 12,400  | 12,450        | 0  | 2,662     | 4,400        | 101                                  | 2,662     | 4,400        | 16,000  | 16,050        | 0  | 2,398     | 4,051        | 0                                    | 2,662     | 4,400        |
| 12,450  | 12,500        | 0  | 2,662     | 4,400        | 98                                   | 2,662     | 4,400        | 16,050  | 16,100        | 0  | 2,390     | 4,041        | 0                                    | 2,662     | 4,400        |
| 12,500  | 12,550        | 0  | 2,662     | 4,400        | 94                                   | 2,662     | 4,400        | 16,100  | 16,150        | 0  | 2,382     | 4,030        | 0                                    | 2,662     | 4,400        |
| 12,550  | 12,600        | 0  | 2,662     | 4,400        | 90                                   | 2,662     | 4,400        | 16,150  | 16,200        | 0  | 2,374     | 4,020        | 0                                    | 2,662     | 4,400        |
| 12,600  | 12,650        | 0  | 2,662     | 4,400        | 86                                   | 2,662     | 4,400        | 16,200  | 16,250        | 0  | 2,366     | 4,009        | 0                                    | 2,662     | 4,400        |
| 12,650  | 12,700        | 0  | 2,662     | 4,400        | 82                                   | 2,662     | 4,400        | 16,250  | 16,300        | 0  | 2,358     | 3,999        | 0                                    | 2,662     | 4,400        |
| 12,700  | 12,750        | 0  | 2,662     | 4,400        | 78                                   | 2,662     | 4,400        | 16,300  | 16,350        | 0  | 2,350     | 3,988        | 0                                    | 2,662     | 4,400        |
| 12,750  | 12,800        | 0  | 2,662     | 4,400        | 75                                   | 2,662     | 4,400        | 16,350  | 16,400        | 0  | 2,342     | 3,978        | 0                                    | 2,662     | 4,400        |
| 12,800  | 12,850        | 0  | 2,662     | 4,400        | 71                                   | 2,662     | 4,400        | 16,400  | 16,450        | 0  | 2,334     | 3,967        | 0                                    | 2,653     | 4,388        |
| 12,850  | 12,900        | 0  | 2,662     | 4,400        | 67                                   | 2,662     | 4,400        | 16,450  | 16,500        | 0  | 2,326     | 3,957        | 0                                    | 2,645     | 4,378        |
| 12,900  | 12,950        | 0  | 2,662     | 4,400        | 63                                   | 2,662     | 4,400        | 16,500  | 16,550        | 0  | 2,318     | 3,946        | 0                                    | 2,637     | 4,367        |
| 12,950  | 13,000        | 0  | 2,662     | 4,400        | 59                                   | 2,662     | 4,400        | 16,550  | 16,600        | 0  | 2,310     | 3,936        | 0                                    | 2,629     | 4,357        |
| 13,000  | 13,050        | 0  | 2,662     | 4,400        | 55                                   | 2,662     | 4,400        | 16,600  | 16,650        | 0  | 2,302     | 3,925        | 0                                    | 2,621     | 4,346        |
| 13,050  | 13,100        | 0  | 2,662     | 4,400        | 52                                   | 2,662     | 4,400        | 16,650  | 16,700        | 0  | 2,294     | 3,915        | 0                                    | 2,613     | 4,336        |
| 13,100  | 13,150        | 0  | 2,662     | 4,400        | 48                                   | 2,662     | 4,400        | 16,700  | 16,750        | 0  | 2,286     | 3,904        | 0                                    | 2,605     | 4,325        |
| 13,150  | 13,200        | 0  | 2,662     | 4,400        | 44                                   | 2,662     | 4,400        | 16,750  | 16,800        | 0  | 2,278     | 3,894        | 0                                    | 2,597     | 4,315        |
| 13,200  | 13,250        | 0  | 2,662     | 4,400        | 40                                   | 2,662     | 4,400        | 16,800  | 16,850        | 0  | 2,270     | 3,883        | 0                                    | 2,589     | 4,304        |
| 13,250  | 13,300        | 0  | 2,662     | 4,400        | 36                                   | 2,662     | 4,400        | 16,850  | 16,900        | 0  | 2,262     | 3,872        | 0                                    | 2,582     | 4,294        |
| 13,300  | 13,350        | 0  | 2,662     | 4,400        | 33                                   | 2,662     | 4,400        | 16,900  | 16,950        | 0  | 2,254     | 3,862        | 0                                    | 2,574     | 4,283        |
| 13,350  | 13,400        | 0  | 2,662     | 4,400        | 29                                   | 2,662     | 4,400        | 16,950  | 17,000        | 0  | 2,246     | 3,851        | 0                                    | 2,566     | 4,273        |
| 13,400  | 13,450        | 0  | 2,662     | 4,400        | 25                                   | 2,662     | 4,400        | 17,000  | 17,050        | 0  | 2,238     | 3,841        | 0                                    | 2,558     | 4,262        |
| 13,450  | 13,500        | 0  | 2,662     | 4,400        | 21                                   | 2,662     | 4,400        | 17,050  | 17,100        | 0  | 2,230     | 3,830        | 0                                    | 2,550     | 4,252        |
| 13,500  | 13,550        | 0  | 2,662     | 4,400        | 17                                   | 2,662     | 4,400        | 17,100  | 17,150        | 0  | 2,222     | 3,820        | 0                                    | 2,542     | 4,241        |
| 13,550  | 13,600        | 0  | 2,662     | 4,400        | 13                                   | 2,662     | 4,400        | 17,150  | 17,200        | 0  | 2,214     | 3,809        | 0                                    | 2,534     | 4,230        |
| 13,600  | 13,650        | 0  | 2,662     | 4,400        | 10                                   | 2,662     | 4,400        | 17,200  | 17,250        | 0  | 2,206     | 3,799        | 0                                    | 2,526     | 4,220        |
| 13,650  | 13,700        | 0  | 2,662     | 4,400        | 6                                    | 2,662     | 4,400        | 17,250  | 17,300        | 0  | 2,198     | 3,788        | 0                                    | 2,518     | 4,209        |
| 13,700  | 13,750        | 0  | 2,662     | 4,400        | *                                    | 2,662     | 4,400        | 17,300  | 17,350        | 0  | 2,190     | 3,778        | 0                                    | 2,510     | 4,199        |
| 13,750  | 14,400        | 0  | 2,662     | 4,400        | 0                                    | 2,662     | 4,400        | 17,350  | 17,400        | 0  | 2,182     | 3,767        | 0                                    | 2,502     | 4,188        |
| 14,400  | 14,450        | 0  | 2,653     | 4,388        | 0                                    | 2,662     | 4,400        | 17,400  | 17,450        | 0  | 2,174     | 3,757        | 0                                    | 2,494     | 4,178        |
| 14,450  | 14,500        | 0  | 2,645     | 4,378        | 0                                    | 2,662     | 4,400        | 17,450  | 17,500        | 0  | 2,166     | 3,746        | 0                                    | 2,486     | 4,167        |
| 14,500  | 14,550        | 0  | 2,637     | 4,367        | 0                                    | 2,662     | 4,400        | 17,500  | 17,550        | 0  | 2,158     | 3,736        | 0                                    | 2,478     | 4,157        |
| 14,550  | 14,600        | 0  | 2,629     | 4,357        | 0                                    | 2,662     | 4,400        | 17,550  | 17,600        | 0  | 2,150     | 3,725        | 0                                    | 2,470     | 4,146        |
| 14,600  | 14,650        | 0  | 2,621     | 4,346        | 0                                    | 2,662     | 4,400        | 17,600  | 17,650        | 0  | 2,142     | 3,714        | 0                                    | 2,462     | 4,136        |
| 14,650  | 14,700        | 0  | 2,613     | 4,336        | 0                                    | 2,662     | 4,400        | 17,650  | 17,700        | 0  | 2,134     | 3,704        | 0                                    | 2,454     | 4,125        |
| 14,700  | 14,750        | 0  | 2,605     | 4,325        | 0                                    | 2,662     | 4,400        | 17,700  | 17,750        | 0  | 2,126     | 3,693        | 0                                    | 2,446     | 4,115        |
| 14,750  | 14,800        | 0  | 2,597     | 4,315        | 0                                    | 2,662     | 4,400        | 17,750  | 17,800        | 0  | 2,118     | 3,683        | 0                                    | 2,438     | 4,104        |
| 14,800  | 14,850        | 0  | 2,589     | 4,304        | 0                                    | 2,662     | 4,400        | 17,800  | 17,850        | 0  | 2,110     | 3,672        | 0                                    | 2,430     | 4,094        |
| 14,850  | 14,900        | 0  | 2,582     | 4,294        | 0                                    | 2,662     | 4,400        | 17,850  | 17,900        | 0  | 2,102     | 3,662        | 0                                    | 2,422     | 4,083        |
| 14,900  | 14,950        | 0  | 2,574     | 4,283        | 0                                    | 2,662     | 4,400        | 17,900  | 17,950        | 0  | 2,094     | 3,651        | 0                                    | 2,414     | 4,073        |
| 14,950  | 15,000        | 0  | 2,566     | 4,273        | 0                                    | 2,662     | 4,400        | 17,950  | 18,000        | 0  | 2,086     | 3,641        | 0                                    | 2,406     | 4,062        |
| 15,000  | 15,050        | 0  | 2,558     | 4,262        | 0                                    | 2,662     | 4,400        | 18,000  | 18,050        | 0  | 2,078     | 3,630        | 0                                    | 2,398     | 4,051        |
| 15,050  | 15,100        | 0  | 2,550     | 4,252        | 0                                    | 2,662     | 4,400        | 18,050  | 18,100        | 0  | 2,070     | 3,620        | 0                                    | 2,390     | 4,041        |

\*If the amount you are looking up from the worksheet is at least \$11,700 (\$13,700 if married filing jointly) but less than \$11,750 (\$13,750 if married filing jointly), your credit is \$2. Otherwise, you cannot take the credit.

(Continued on page 51)



**2005 Earned Income Credit (EIC) Table—Continued**
**(Caution. This is not a tax table.)**

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 18,100  | 18,150        | 0  | 2,062     | 3,609        | 0                                    | 2,382     | 4,030        | 21,100  | 21,150        | 0  | 1,583     | 2,977        | 0                                    | 1,902     | 3,399        |
| 18,150  | 18,200        | 0  | 2,054     | 3,599        | 0                                    | 2,374     | 4,020        | 21,150  | 21,200        | 0  | 1,575     | 2,967        | 0                                    | 1,894     | 3,388        |
| 18,200  | 18,250        | 0  | 2,046     | 3,588        | 0                                    | 2,366     | 4,009        | 21,200  | 21,250        | 0  | 1,567     | 2,956        | 0                                    | 1,886     | 3,378        |
| 18,250  | 18,300        | 0  | 2,038     | 3,578        | 0                                    | 2,358     | 3,999        | 21,250  | 21,300        | 0  | 1,559     | 2,946        | 0                                    | 1,878     | 3,367        |
| 18,300  | 18,350        | 0  | 2,030     | 3,567        | 0                                    | 2,350     | 3,988        | 21,300  | 21,350        | 0  | 1,551     | 2,935        | 0                                    | 1,870     | 3,356        |
| 18,350  | 18,400        | 0  | 2,022     | 3,557        | 0                                    | 2,342     | 3,978        | 21,350  | 21,400        | 0  | 1,543     | 2,925        | 0                                    | 1,862     | 3,346        |
| 18,400  | 18,450        | 0  | 2,014     | 3,546        | 0                                    | 2,334     | 3,967        | 21,400  | 21,450        | 0  | 1,535     | 2,914        | 0                                    | 1,854     | 3,335        |
| 18,450  | 18,500        | 0  | 2,006     | 3,535        | 0                                    | 2,326     | 3,957        | 21,450  | 21,500        | 0  | 1,527     | 2,904        | 0                                    | 1,846     | 3,325        |
| 18,500  | 18,550        | 0  | 1,998     | 3,525        | 0                                    | 2,318     | 3,946        | 21,500  | 21,550        | 0  | 1,519     | 2,893        | 0                                    | 1,838     | 3,314        |
| 18,550  | 18,600        | 0  | 1,990     | 3,514        | 0                                    | 2,310     | 3,936        | 21,550  | 21,600        | 0  | 1,511     | 2,883        | 0                                    | 1,830     | 3,304        |
| 18,600  | 18,650        | 0  | 1,982     | 3,504        | 0                                    | 2,302     | 3,925        | 21,600  | 21,650        | 0  | 1,503     | 2,872        | 0                                    | 1,822     | 3,293        |
| 18,650  | 18,700        | 0  | 1,974     | 3,493        | 0                                    | 2,294     | 3,915        | 21,650  | 21,700        | 0  | 1,495     | 2,862        | 0                                    | 1,814     | 3,283        |
| 18,700  | 18,750        | 0  | 1,966     | 3,483        | 0                                    | 2,286     | 3,904        | 21,700  | 21,750        | 0  | 1,487     | 2,851        | 0                                    | 1,806     | 3,272        |
| 18,750  | 18,800        | 0  | 1,958     | 3,472        | 0                                    | 2,278     | 3,894        | 21,750  | 21,800        | 0  | 1,479     | 2,841        | 0                                    | 1,798     | 3,262        |
| 18,800  | 18,850        | 0  | 1,950     | 3,462        | 0                                    | 2,270     | 3,883        | 21,800  | 21,850        | 0  | 1,471     | 2,830        | 0                                    | 1,790     | 3,251        |
| 18,850  | 18,900        | 0  | 1,942     | 3,451        | 0                                    | 2,262     | 3,872        | 21,850  | 21,900        | 0  | 1,463     | 2,819        | 0                                    | 1,783     | 3,241        |
| 18,900  | 18,950        | 0  | 1,934     | 3,441        | 0                                    | 2,254     | 3,862        | 21,900  | 21,950        | 0  | 1,455     | 2,809        | 0                                    | 1,775     | 3,230        |
| 18,950  | 19,000        | 0  | 1,926     | 3,430        | 0                                    | 2,246     | 3,851        | 21,950  | 22,000        | 0  | 1,447     | 2,798        | 0                                    | 1,767     | 3,220        |
| 19,000  | 19,050        | 0  | 1,918     | 3,420        | 0                                    | 2,238     | 3,841        | 22,000  | 22,050        | 0  | 1,439     | 2,788        | 0                                    | 1,759     | 3,209        |
| 19,050  | 19,100        | 0  | 1,910     | 3,409        | 0                                    | 2,230     | 3,830        | 22,050  | 22,100        | 0  | 1,431     | 2,777        | 0                                    | 1,751     | 3,199        |
| 19,100  | 19,150        | 0  | 1,902     | 3,399        | 0                                    | 2,222     | 3,820        | 22,100  | 22,150        | 0  | 1,423     | 2,767        | 0                                    | 1,743     | 3,188        |
| 19,150  | 19,200        | 0  | 1,894     | 3,388        | 0                                    | 2,214     | 3,809        | 22,150  | 22,200        | 0  | 1,415     | 2,756        | 0                                    | 1,735     | 3,177        |
| 19,200  | 19,250        | 0  | 1,886     | 3,378        | 0                                    | 2,206     | 3,799        | 22,200  | 22,250        | 0  | 1,407     | 2,746        | 0                                    | 1,727     | 3,167        |
| 19,250  | 19,300        | 0  | 1,878     | 3,367        | 0                                    | 2,198     | 3,788        | 22,250  | 22,300        | 0  | 1,399     | 2,735        | 0                                    | 1,719     | 3,156        |
| 19,300  | 19,350        | 0  | 1,870     | 3,356        | 0                                    | 2,190     | 3,778        | 22,300  | 22,350        | 0  | 1,391     | 2,725        | 0                                    | 1,711     | 3,146        |
| 19,350  | 19,400        | 0  | 1,862     | 3,346        | 0                                    | 2,182     | 3,767        | 22,350  | 22,400        | 0  | 1,383     | 2,714        | 0                                    | 1,703     | 3,135        |
| 19,400  | 19,450        | 0  | 1,854     | 3,335        | 0                                    | 2,174     | 3,757        | 22,400  | 22,450        | 0  | 1,375     | 2,704        | 0                                    | 1,695     | 3,125        |
| 19,450  | 19,500        | 0  | 1,846     | 3,325        | 0                                    | 2,166     | 3,746        | 22,450  | 22,500        | 0  | 1,367     | 2,693        | 0                                    | 1,687     | 3,114        |
| 19,500  | 19,550        | 0  | 1,838     | 3,314        | 0                                    | 2,158     | 3,736        | 22,500  | 22,550        | 0  | 1,359     | 2,683        | 0                                    | 1,679     | 3,104        |
| 19,550  | 19,600        | 0  | 1,830     | 3,304        | 0                                    | 2,150     | 3,725        | 22,550  | 22,600        | 0  | 1,351     | 2,672        | 0                                    | 1,671     | 3,093        |
| 19,600  | 19,650        | 0  | 1,822     | 3,293        | 0                                    | 2,142     | 3,714        | 22,600  | 22,650        | 0  | 1,343     | 2,661        | 0                                    | 1,663     | 3,083        |
| 19,650  | 19,700        | 0  | 1,814     | 3,283        | 0                                    | 2,134     | 3,704        | 22,650  | 22,700        | 0  | 1,335     | 2,651        | 0                                    | 1,655     | 3,072        |
| 19,700  | 19,750        | 0  | 1,806     | 3,272        | 0                                    | 2,126     | 3,693        | 22,700  | 22,750        | 0  | 1,327     | 2,640        | 0                                    | 1,647     | 3,062        |
| 19,750  | 19,800        | 0  | 1,798     | 3,262        | 0                                    | 2,118     | 3,683        | 22,750  | 22,800        | 0  | 1,319     | 2,630        | 0                                    | 1,639     | 3,051        |
| 19,800  | 19,850        | 0  | 1,790     | 3,251        | 0                                    | 2,110     | 3,672        | 22,800  | 22,850        | 0  | 1,311     | 2,619        | 0                                    | 1,631     | 3,041        |
| 19,850  | 19,900        | 0  | 1,783     | 3,241        | 0                                    | 2,102     | 3,662        | 22,850  | 22,900        | 0  | 1,303     | 2,609        | 0                                    | 1,623     | 3,030        |
| 19,900  | 19,950        | 0  | 1,775     | 3,230        | 0                                    | 2,094     | 3,651        | 22,900  | 22,950        | 0  | 1,295     | 2,598        | 0                                    | 1,615     | 3,020        |
| 19,950  | 20,000        | 0  | 1,767     | 3,220        | 0                                    | 2,086     | 3,641        | 22,950  | 23,000        | 0  | 1,287     | 2,588        | 0                                    | 1,607     | 3,009        |
| 20,000  | 20,050        | 0  | 1,759     | 3,209        | 0                                    | 2,078     | 3,630        | 23,000  | 23,050        | 0  | 1,279     | 2,577        | 0                                    | 1,599     | 2,998        |
| 20,050  | 20,100        | 0  | 1,751     | 3,199        | 0                                    | 2,070     | 3,620        | 23,050  | 23,100        | 0  | 1,271     | 2,567        | 0                                    | 1,591     | 2,988        |
| 20,100  | 20,150        | 0  | 1,743     | 3,188        | 0                                    | 2,062     | 3,609        | 23,100  | 23,150        | 0  | 1,263     | 2,556        | 0                                    | 1,583     | 2,977        |
| 20,150  | 20,200        | 0  | 1,735     | 3,177        | 0                                    | 2,054     | 3,599        | 23,150  | 23,200        | 0  | 1,255     | 2,546        | 0                                    | 1,575     | 2,967        |
| 20,200  | 20,250        | 0  | 1,727     | 3,167        | 0                                    | 2,046     | 3,588        | 23,200  | 23,250        | 0  | 1,247     | 2,535        | 0                                    | 1,567     | 2,956        |
| 20,250  | 20,300        | 0  | 1,719     | 3,156        | 0                                    | 2,038     | 3,578        | 23,250  | 23,300        | 0  | 1,239     | 2,525        | 0                                    | 1,559     | 2,946        |
| 20,300  | 20,350        | 0  | 1,711     | 3,146        | 0                                    | 2,030     | 3,567        | 23,300  | 23,350        | 0  | 1,231     | 2,514        | 0                                    | 1,551     | 2,935        |
| 20,350  | 20,400        | 0  | 1,703     | 3,135        | 0                                    | 2,022     | 3,557        | 23,350  | 23,400        | 0  | 1,223     | 2,504        | 0                                    | 1,543     | 2,925        |
| 20,400  | 20,450        | 0  | 1,695     | 3,125        | 0                                    | 2,014     | 3,546        | 23,400  | 23,450        | 0  | 1,215     | 2,493        | 0                                    | 1,535     | 2,914        |
| 20,450  | 20,500        | 0  | 1,687     | 3,114        | 0                                    | 2,006     | 3,535        | 23,450  | 23,500        | 0  | 1,207     | 2,482        | 0                                    | 1,527     | 2,904        |
| 20,500  | 20,550        | 0  | 1,679     | 3,104        | 0                                    | 1,998     | 3,525        | 23,500  | 23,550        | 0  | 1,199     | 2,472        | 0                                    | 1,519     | 2,893        |
| 20,550  | 20,600        | 0  | 1,671     | 3,093        | 0                                    | 1,990     | 3,514        | 23,550  | 23,600        | 0  | 1,191     | 2,461        | 0                                    | 1,511     | 2,883        |
| 20,600  | 20,650        | 0  | 1,663     | 3,083        | 0                                    | 1,982     | 3,504        | 23,600  | 23,650        | 0  | 1,183     | 2,451        | 0                                    | 1,503     | 2,872        |
| 20,650  | 20,700        | 0  | 1,655     | 3,072        | 0                                    | 1,974     | 3,493        | 23,650  | 23,700        | 0  | 1,175     | 2,440        | 0                                    | 1,495     | 2,862        |
| 20,700  | 20,750        | 0  | 1,647     | 3,062        | 0                                    | 1,966     | 3,483        | 23,700  | 23,750        | 0  | 1,167     | 2,430        | 0                                    | 1,487     | 2,851        |
| 20,750  | 20,800        | 0  | 1,639     | 3,051        | 0                                    | 1,958     | 3,472        | 23,750  | 23,800        | 0  | 1,159     | 2,419        | 0                                    | 1,479     | 2,841        |
| 20,800  | 20,850        | 0  | 1,631     | 3,041        | 0                                    | 1,950     | 3,462        | 23,800  | 23,850        | 0  | 1,151     | 2,409        | 0                                    | 1,471     | 2,830        |
| 20,850  | 20,900        | 0  | 1,623     | 3,030        | 0                                    | 1,942     | 3,451        | 23,850  | 23,900        | 0  | 1,143     | 2,398        | 0                                    | 1,463     | 2,819        |
| 20,900  | 20,950        | 0  | 1,615     | 3,020        | 0                                    | 1,934     | 3,441        | 23,900  | 23,950        | 0  | 1,135     | 2,388        | 0                                    | 1,455     | 2,809        |
| 20,950  | 21,000        | 0  | 1,607     | 3,009        | 0                                    | 1,926     | 3,430        | 23,950  | 24,000        | 0  | 1,127     | 2,377        | 0                                    | 1,447     | 2,798        |
| 21,000  | 21,050        | 0  | 1,599     | 2,998        | 0                                    | 1,918     | 3,420        | 24,000  | 24,050        | 0  | 1,119     | 2,367        | 0                                    | 1,439     | 2,788        |
| 21,050  | 21,100        | 0  | 1,591     | 2,988        | 0                                    | 1,910     | 3,409        | 24,050  | 24,100        | 0  | 1,111     | 2,356        | 0                                    | 1,431     | 2,777        |

*(Continued on page 52)*

**2005 Earned Income Credit (EIC) Table—Continued** (Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 24,100  | 24,150        | 0  | 1,103     | 2,346        | 0                                    | 1,423     | 2,767        | 27,100  | 27,150        | 0  | 624       | 1,714        | 0                                    | 944       | 2,135        |
| 24,150  | 24,200        | 0  | 1,095     | 2,335        | 0                                    | 1,415     | 2,756        | 27,150  | 27,200        | 0  | 616       | 1,703        | 0                                    | 936       | 2,124        |
| 24,200  | 24,250        | 0  | 1,087     | 2,325        | 0                                    | 1,407     | 2,746        | 27,200  | 27,250        | 0  | 608       | 1,693        | 0                                    | 928       | 2,114        |
| 24,250  | 24,300        | 0  | 1,079     | 2,314        | 0                                    | 1,399     | 2,735        | 27,250  | 27,300        | 0  | 600       | 1,682        | 0                                    | 920       | 2,103        |
| 24,300  | 24,350        | 0  | 1,071     | 2,303        | 0                                    | 1,391     | 2,725        | 27,300  | 27,350        | 0  | 592       | 1,672        | 0                                    | 912       | 2,093        |
| 24,350  | 24,400        | 0  | 1,063     | 2,293        | 0                                    | 1,383     | 2,714        | 27,350  | 27,400        | 0  | 584       | 1,661        | 0                                    | 904       | 2,082        |
| 24,400  | 24,450        | 0  | 1,055     | 2,282        | 0                                    | 1,375     | 2,704        | 27,400  | 27,450        | 0  | 576       | 1,651        | 0                                    | 896       | 2,072        |
| 24,450  | 24,500        | 0  | 1,047     | 2,272        | 0                                    | 1,367     | 2,693        | 27,450  | 27,500        | 0  | 568       | 1,640        | 0                                    | 888       | 2,061        |
| 24,500  | 24,550        | 0  | 1,039     | 2,261        | 0                                    | 1,359     | 2,683        | 27,500  | 27,550        | 0  | 560       | 1,630        | 0                                    | 880       | 2,051        |
| 24,550  | 24,600        | 0  | 1,031     | 2,251        | 0                                    | 1,351     | 2,672        | 27,550  | 27,600        | 0  | 552       | 1,619        | 0                                    | 872       | 2,040        |
| 24,600  | 24,650        | 0  | 1,023     | 2,240        | 0                                    | 1,343     | 2,661        | 27,600  | 27,650        | 0  | 544       | 1,608        | 0                                    | 864       | 2,030        |
| 24,650  | 24,700        | 0  | 1,015     | 2,230        | 0                                    | 1,335     | 2,651        | 27,650  | 27,700        | 0  | 536       | 1,598        | 0                                    | 856       | 2,019        |
| 24,700  | 24,750        | 0  | 1,007     | 2,219        | 0                                    | 1,327     | 2,640        | 27,700  | 27,750        | 0  | 528       | 1,587        | 0                                    | 848       | 2,009        |
| 24,750  | 24,800        | 0  | 999       | 2,209        | 0                                    | 1,319     | 2,630        | 27,750  | 27,800        | 0  | 520       | 1,577        | 0                                    | 840       | 1,998        |
| 24,800  | 24,850        | 0  | 991       | 2,198        | 0                                    | 1,311     | 2,619        | 27,800  | 27,850        | 0  | 512       | 1,566        | 0                                    | 832       | 1,988        |
| 24,850  | 24,900        | 0  | 984       | 2,188        | 0                                    | 1,303     | 2,609        | 27,850  | 27,900        | 0  | 504       | 1,556        | 0                                    | 824       | 1,977        |
| 24,900  | 24,950        | 0  | 976       | 2,177        | 0                                    | 1,295     | 2,598        | 27,900  | 27,950        | 0  | 496       | 1,545        | 0                                    | 816       | 1,967        |
| 24,950  | 25,000        | 0  | 968       | 2,167        | 0                                    | 1,287     | 2,588        | 27,950  | 28,000        | 0  | 488       | 1,535        | 0                                    | 808       | 1,956        |
| 25,000  | 25,050        | 0  | 960       | 2,156        | 0                                    | 1,279     | 2,577        | 28,000  | 28,050        | 0  | 480       | 1,524        | 0                                    | 800       | 1,945        |
| 25,050  | 25,100        | 0  | 952       | 2,146        | 0                                    | 1,271     | 2,567        | 28,050  | 28,100        | 0  | 472       | 1,514        | 0                                    | 792       | 1,935        |
| 25,100  | 25,150        | 0  | 944       | 2,135        | 0                                    | 1,263     | 2,556        | 28,100  | 28,150        | 0  | 464       | 1,503        | 0                                    | 784       | 1,924        |
| 25,150  | 25,200        | 0  | 936       | 2,124        | 0                                    | 1,255     | 2,546        | 28,150  | 28,200        | 0  | 456       | 1,493        | 0                                    | 776       | 1,914        |
| 25,200  | 25,250        | 0  | 928       | 2,114        | 0                                    | 1,247     | 2,535        | 28,200  | 28,250        | 0  | 448       | 1,482        | 0                                    | 768       | 1,903        |
| 25,250  | 25,300        | 0  | 920       | 2,103        | 0                                    | 1,239     | 2,525        | 28,250  | 28,300        | 0  | 440       | 1,472        | 0                                    | 760       | 1,893        |
| 25,300  | 25,350        | 0  | 912       | 2,093        | 0                                    | 1,231     | 2,514        | 28,300  | 28,350        | 0  | 432       | 1,461        | 0                                    | 752       | 1,882        |
| 25,350  | 25,400        | 0  | 904       | 2,082        | 0                                    | 1,223     | 2,504        | 28,350  | 28,400        | 0  | 424       | 1,451        | 0                                    | 744       | 1,872        |
| 25,400  | 25,450        | 0  | 896       | 2,072        | 0                                    | 1,215     | 2,493        | 28,400  | 28,450        | 0  | 416       | 1,440        | 0                                    | 736       | 1,861        |
| 25,450  | 25,500        | 0  | 888       | 2,061        | 0                                    | 1,207     | 2,482        | 28,450  | 28,500        | 0  | 408       | 1,429        | 0                                    | 728       | 1,851        |
| 25,500  | 25,550        | 0  | 880       | 2,051        | 0                                    | 1,199     | 2,472        | 28,500  | 28,550        | 0  | 400       | 1,419        | 0                                    | 720       | 1,840        |
| 25,550  | 25,600        | 0  | 872       | 2,040        | 0                                    | 1,191     | 2,461        | 28,550  | 28,600        | 0  | 392       | 1,408        | 0                                    | 712       | 1,830        |
| 25,600  | 25,650        | 0  | 864       | 2,030        | 0                                    | 1,183     | 2,451        | 28,600  | 28,650        | 0  | 384       | 1,398        | 0                                    | 704       | 1,819        |
| 25,650  | 25,700        | 0  | 856       | 2,019        | 0                                    | 1,175     | 2,440        | 28,650  | 28,700        | 0  | 376       | 1,387        | 0                                    | 696       | 1,809        |
| 25,700  | 25,750        | 0  | 848       | 2,009        | 0                                    | 1,167     | 2,430        | 28,700  | 28,750        | 0  | 368       | 1,377        | 0                                    | 688       | 1,798        |
| 25,750  | 25,800        | 0  | 840       | 1,998        | 0                                    | 1,159     | 2,419        | 28,750  | 28,800        | 0  | 360       | 1,366        | 0                                    | 680       | 1,788        |
| 25,800  | 25,850        | 0  | 832       | 1,988        | 0                                    | 1,151     | 2,409        | 28,800  | 28,850        | 0  | 352       | 1,356        | 0                                    | 672       | 1,777        |
| 25,850  | 25,900        | 0  | 824       | 1,977        | 0                                    | 1,143     | 2,398        | 28,850  | 28,900        | 0  | 344       | 1,345        | 0                                    | 664       | 1,766        |
| 25,900  | 25,950        | 0  | 816       | 1,967        | 0                                    | 1,135     | 2,388        | 28,900  | 28,950        | 0  | 336       | 1,335        | 0                                    | 656       | 1,756        |
| 25,950  | 26,000        | 0  | 808       | 1,956        | 0                                    | 1,127     | 2,377        | 28,950  | 29,000        | 0  | 328       | 1,324        | 0                                    | 648       | 1,745        |
| 26,000  | 26,050        | 0  | 800       | 1,945        | 0                                    | 1,119     | 2,367        | 29,000  | 29,050        | 0  | 320       | 1,314        | 0                                    | 640       | 1,735        |
| 26,050  | 26,100        | 0  | 792       | 1,935        | 0                                    | 1,111     | 2,356        | 29,050  | 29,100        | 0  | 312       | 1,303        | 0                                    | 632       | 1,724        |
| 26,100  | 26,150        | 0  | 784       | 1,924        | 0                                    | 1,103     | 2,346        | 29,100  | 29,150        | 0  | 304       | 1,293        | 0                                    | 624       | 1,714        |
| 26,150  | 26,200        | 0  | 776       | 1,914        | 0                                    | 1,095     | 2,335        | 29,150  | 29,200        | 0  | 296       | 1,282        | 0                                    | 616       | 1,703        |
| 26,200  | 26,250        | 0  | 768       | 1,903        | 0                                    | 1,087     | 2,325        | 29,200  | 29,250        | 0  | 288       | 1,272        | 0                                    | 608       | 1,693        |
| 26,250  | 26,300        | 0  | 760       | 1,893        | 0                                    | 1,079     | 2,314        | 29,250  | 29,300        | 0  | 280       | 1,261        | 0                                    | 600       | 1,682        |
| 26,300  | 26,350        | 0  | 752       | 1,882        | 0                                    | 1,071     | 2,303        | 29,300  | 29,350        | 0  | 272       | 1,250        | 0                                    | 592       | 1,672        |
| 26,350  | 26,400        | 0  | 744       | 1,872        | 0                                    | 1,063     | 2,293        | 29,350  | 29,400        | 0  | 264       | 1,240        | 0                                    | 584       | 1,661        |
| 26,400  | 26,450        | 0  | 736       | 1,861        | 0                                    | 1,055     | 2,282        | 29,400  | 29,450        | 0  | 256       | 1,229        | 0                                    | 576       | 1,651        |
| 26,450  | 26,500        | 0  | 728       | 1,851        | 0                                    | 1,047     | 2,272        | 29,450  | 29,500        | 0  | 248       | 1,219        | 0                                    | 568       | 1,640        |
| 26,500  | 26,550        | 0  | 720       | 1,840        | 0                                    | 1,039     | 2,261        | 29,500  | 29,550        | 0  | 240       | 1,208        | 0                                    | 560       | 1,630        |
| 26,550  | 26,600        | 0  | 712       | 1,830        | 0                                    | 1,031     | 2,251        | 29,550  | 29,600        | 0  | 232       | 1,198        | 0                                    | 552       | 1,619        |
| 26,600  | 26,650        | 0  | 704       | 1,819        | 0                                    | 1,023     | 2,240        | 29,600  | 29,650        | 0  | 224       | 1,187        | 0                                    | 544       | 1,608        |
| 26,650  | 26,700        | 0  | 696       | 1,809        | 0                                    | 1,015     | 2,230        | 29,650  | 29,700        | 0  | 216       | 1,177        | 0                                    | 536       | 1,598        |
| 26,700  | 26,750        | 0  | 688       | 1,798        | 0                                    | 1,007     | 2,219        | 29,700  | 29,750        | 0  | 208       | 1,166        | 0                                    | 528       | 1,587        |
| 26,750  | 26,800        | 0  | 680       | 1,788        | 0                                    | 999       | 2,209        | 29,750  | 29,800        | 0  | 200       | 1,156        | 0                                    | 520       | 1,577        |
| 26,800  | 26,850        | 0  | 672       | 1,777        | 0                                    | 991       | 2,198        | 29,800  | 29,850        | 0  | 192       | 1,145        | 0                                    | 512       | 1,566        |
| 26,850  | 26,900        | 0  | 664       | 1,766        | 0                                    | 984       | 2,188        | 29,850  | 29,900        | 0  | 185       | 1,135        | 0                                    | 504       | 1,556        |
| 26,900  | 26,950        | 0  | 656       | 1,756        | 0                                    | 976       | 2,177        | 29,900  | 29,950        | 0  | 177       | 1,124        | 0                                    | 496       | 1,545        |
| 26,950  | 27,000        | 0  | 648       | 1,745        | 0                                    | 968       | 2,167        | 29,950  | 30,000        | 0  | 169       | 1,114        | 0                                    | 488       | 1,535        |
| 27,000  | 27,050        | 0  | 640       | 1,735        | 0                                    | 960       | 2,156        | 30,000  | 30,050        | 0  | 161       | 1,103        | 0                                    | 480       | 1,524        |
| 27,050  | 27,100        | 0  | 632       | 1,724        | 0                                    | 952       | 2,146        | 30,050  | 30,100        | 0  | 153       | 1,093        | 0                                    | 472       | 1,514        |



**2005 Earned Income Credit (EIC) Table—Continued**
**(Caution. This is not a tax table.)**

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 30,100  | 30,150        | 0  | 145       | 1,082        | 0                                    | 464       | 1,503        | 33,100  | 33,150        | 0  | 0         | 450          | 0                                    | 0         | 871          |
| 30,150  | 30,200        | 0  | 137       | 1,071        | 0                                    | 456       | 1,493        | 33,150  | 33,200        | 0  | 0         | 440          | 0                                    | 0         | 861          |
| 30,200  | 30,250        | 0  | 129       | 1,061        | 0                                    | 448       | 1,482        | 33,200  | 33,250        | 0  | 0         | 429          | 0                                    | 0         | 850          |
| 30,250  | 30,300        | 0  | 121       | 1,050        | 0                                    | 440       | 1,472        | 33,250  | 33,300        | 0  | 0         | 419          | 0                                    | 0         | 840          |
| 30,300  | 30,350        | 0  | 113       | 1,040        | 0                                    | 432       | 1,461        | 33,300  | 33,350        | 0  | 0         | 408          | 0                                    | 0         | 829          |
| 30,350  | 30,400        | 0  | 105       | 1,029        | 0                                    | 424       | 1,451        | 33,350  | 33,400        | 0  | 0         | 398          | 0                                    | 0         | 819          |
| 30,400  | 30,450        | 0  | 97        | 1,019        | 0                                    | 416       | 1,440        | 33,400  | 33,450        | 0  | 0         | 387          | 0                                    | 0         | 808          |
| 30,450  | 30,500        | 0  | 89        | 1,008        | 0                                    | 408       | 1,429        | 33,450  | 33,500        | 0  | 0         | 376          | 0                                    | 0         | 798          |
| 30,500  | 30,550        | 0  | 81        | 998          | 0                                    | 400       | 1,419        | 33,500  | 33,550        | 0  | 0         | 366          | 0                                    | 0         | 787          |
| 30,550  | 30,600        | 0  | 73        | 987          | 0                                    | 392       | 1,408        | 33,550  | 33,600        | 0  | 0         | 355          | 0                                    | 0         | 777          |
| 30,600  | 30,650        | 0  | 65        | 977          | 0                                    | 384       | 1,398        | 33,600  | 33,650        | 0  | 0         | 345          | 0                                    | 0         | 766          |
| 30,650  | 30,700        | 0  | 57        | 966          | 0                                    | 376       | 1,387        | 33,650  | 33,700        | 0  | 0         | 334          | 0                                    | 0         | 756          |
| 30,700  | 30,750        | 0  | 49        | 956          | 0                                    | 368       | 1,377        | 33,700  | 33,750        | 0  | 0         | 324          | 0                                    | 0         | 745          |
| 30,750  | 30,800        | 0  | 41        | 945          | 0                                    | 360       | 1,366        | 33,750  | 33,800        | 0  | 0         | 313          | 0                                    | 0         | 735          |
| 30,800  | 30,850        | 0  | 33        | 935          | 0                                    | 352       | 1,356        | 33,800  | 33,850        | 0  | 0         | 303          | 0                                    | 0         | 724          |
| 30,850  | 30,900        | 0  | 25        | 924          | 0                                    | 344       | 1,345        | 33,850  | 33,900        | 0  | 0         | 292          | 0                                    | 0         | 713          |
| 30,900  | 30,950        | 0  | 17        | 914          | 0                                    | 336       | 1,335        | 33,900  | 33,950        | 0  | 0         | 282          | 0                                    | 0         | 703          |
| 30,950  | 31,000        | 0  | 9         | 903          | 0                                    | 328       | 1,324        | 33,950  | 34,000        | 0  | 0         | 271          | 0                                    | 0         | 692          |
| 31,000  | 31,050        | 0  | *         | 892          | 0                                    | 320       | 1,314        | 34,000  | 34,050        | 0  | 0         | 261          | 0                                    | 0         | 682          |
| 31,050  | 31,100        | 0  | 0         | 882          | 0                                    | 312       | 1,303        | 34,050  | 34,100        | 0  | 0         | 250          | 0                                    | 0         | 671          |
| 31,100  | 31,150        | 0  | 0         | 871          | 0                                    | 304       | 1,293        | 34,100  | 34,150        | 0  | 0         | 240          | 0                                    | 0         | 661          |
| 31,150  | 31,200        | 0  | 0         | 861          | 0                                    | 296       | 1,282        | 34,150  | 34,200        | 0  | 0         | 229          | 0                                    | 0         | 650          |
| 31,200  | 31,250        | 0  | 0         | 850          | 0                                    | 288       | 1,272        | 34,200  | 34,250        | 0  | 0         | 219          | 0                                    | 0         | 640          |
| 31,250  | 31,300        | 0  | 0         | 840          | 0                                    | 280       | 1,261        | 34,250  | 34,300        | 0  | 0         | 208          | 0                                    | 0         | 629          |
| 31,300  | 31,350        | 0  | 0         | 829          | 0                                    | 272       | 1,250        | 34,300  | 34,350        | 0  | 0         | 197          | 0                                    | 0         | 619          |
| 31,350  | 31,400        | 0  | 0         | 819          | 0                                    | 264       | 1,240        | 34,350  | 34,400        | 0  | 0         | 187          | 0                                    | 0         | 608          |
| 31,400  | 31,450        | 0  | 0         | 808          | 0                                    | 256       | 1,229        | 34,400  | 34,450        | 0  | 0         | 176          | 0                                    | 0         | 598          |
| 31,450  | 31,500        | 0  | 0         | 798          | 0                                    | 248       | 1,219        | 34,450  | 34,500        | 0  | 0         | 166          | 0                                    | 0         | 587          |
| 31,500  | 31,550        | 0  | 0         | 787          | 0                                    | 240       | 1,208        | 34,500  | 34,550        | 0  | 0         | 155          | 0                                    | 0         | 577          |
| 31,550  | 31,600        | 0  | 0         | 777          | 0                                    | 232       | 1,198        | 34,550  | 34,600        | 0  | 0         | 145          | 0                                    | 0         | 566          |
| 31,600  | 31,650        | 0  | 0         | 766          | 0                                    | 224       | 1,187        | 34,600  | 34,650        | 0  | 0         | 134          | 0                                    | 0         | 555          |
| 31,650  | 31,700        | 0  | 0         | 756          | 0                                    | 216       | 1,177        | 34,650  | 34,700        | 0  | 0         | 124          | 0                                    | 0         | 545          |
| 31,700  | 31,750        | 0  | 0         | 745          | 0                                    | 208       | 1,166        | 34,700  | 34,750        | 0  | 0         | 113          | 0                                    | 0         | 534          |
| 31,750  | 31,800        | 0  | 0         | 735          | 0                                    | 200       | 1,156        | 34,750  | 34,800        | 0  | 0         | 103          | 0                                    | 0         | 524          |
| 31,800  | 31,850        | 0  | 0         | 724          | 0                                    | 192       | 1,145        | 34,800  | 34,850        | 0  | 0         | 92           | 0                                    | 0         | 513          |
| 31,850  | 31,900        | 0  | 0         | 713          | 0                                    | 185       | 1,135        | 34,850  | 34,900        | 0  | 0         | 82           | 0                                    | 0         | 503          |
| 31,900  | 31,950        | 0  | 0         | 703          | 0                                    | 177       | 1,124        | 34,900  | 34,950        | 0  | 0         | 71           | 0                                    | 0         | 492          |
| 31,950  | 32,000        | 0  | 0         | 692          | 0                                    | 169       | 1,114        | 34,950  | 35,000        | 0  | 0         | 61           | 0                                    | 0         | 482          |
| 32,000  | 32,050        | 0  | 0         | 682          | 0                                    | 161       | 1,103        | 35,000  | 35,050        | 0  | 0         | 50           | 0                                    | 0         | 471          |
| 32,050  | 32,100        | 0  | 0         | 671          | 0                                    | 153       | 1,093        | 35,050  | 35,100        | 0  | 0         | 40           | 0                                    | 0         | 461          |
| 32,100  | 32,150        | 0  | 0         | 661          | 0                                    | 145       | 1,082        | 35,100  | 35,150        | 0  | 0         | 29           | 0                                    | 0         | 450          |
| 32,150  | 32,200        | 0  | 0         | 650          | 0                                    | 137       | 1,071        | 35,150  | 35,200        | 0  | 0         | 18           | 0                                    | 0         | 440          |
| 32,200  | 32,250        | 0  | 0         | 640          | 0                                    | 129       | 1,061        | 35,200  | 35,250        | 0  | 0         | 8            | 0                                    | 0         | 429          |
| 32,250  | 32,300        | 0  | 0         | 629          | 0                                    | 121       | 1,050        | 35,250  | 35,300        | 0  | 0         | 1            | 0                                    | 0         | 419          |
| 32,300  | 32,350        | 0  | 0         | 619          | 0                                    | 113       | 1,040        | 35,300  | 35,350        | 0  | 0         | 0            | 0                                    | 0         | 408          |
| 32,350  | 32,400        | 0  | 0         | 608          | 0                                    | 105       | 1,029        | 35,350  | 35,400        | 0  | 0         | 0            | 0                                    | 0         | 398          |
| 32,400  | 32,450        | 0  | 0         | 598          | 0                                    | 97        | 1,019        | 35,400  | 35,450        | 0  | 0         | 0            | 0                                    | 0         | 387          |
| 32,450  | 32,500        | 0  | 0         | 587          | 0                                    | 89        | 1,008        | 35,450  | 35,500        | 0  | 0         | 0            | 0                                    | 0         | 376          |
| 32,500  | 32,550        | 0  | 0         | 577          | 0                                    | 81        | 998          | 35,500  | 35,550        | 0  | 0         | 0            | 0                                    | 0         | 366          |
| 32,550  | 32,600        | 0  | 0         | 566          | 0                                    | 73        | 987          | 35,550  | 35,600        | 0  | 0         | 0            | 0                                    | 0         | 355          |
| 32,600  | 32,650        | 0  | 0         | 555          | 0                                    | 65        | 977          | 35,600  | 35,650        | 0  | 0         | 0            | 0                                    | 0         | 345          |
| 32,650  | 32,700        | 0  | 0         | 545          | 0                                    | 57        | 966          | 35,650  | 35,700        | 0  | 0         | 0            | 0                                    | 0         | 334          |
| 32,700  | 32,750        | 0  | 0         | 534          | 0                                    | 49        | 956          | 35,700  | 35,750        | 0  | 0         | 0            | 0                                    | 0         | 324          |
| 32,750  | 32,800        | 0  | 0         | 524          | 0                                    | 41        | 945          | 35,750  | 35,800        | 0  | 0         | 0            | 0                                    | 0         | 313          |
| 32,800  | 32,850        | 0  | 0         | 513          | 0                                    | 33        | 935          | 35,800  | 35,850        | 0  | 0         | 0            | 0                                    | 0         | 303          |
| 32,850  | 32,900        | 0  | 0         | 503          | 0                                    | 25        | 924          | 35,850  | 35,900        | 0  | 0         | 0            | 0                                    | 0         | 292          |
| 32,900  | 32,950        | 0  | 0         | 492          | 0                                    | 17        | 914          | 35,900  | 35,950        | 0  | 0         | 0            | 0                                    | 0         | 282          |
| 32,950  | 33,000        | 0  | 0         | 482          | 0                                    | 9         | 903          | 35,950  | 36,000        | 0  | 0         | 0            | 0                                    | 0         | 271          |
| 33,000  | 33,050        | 0  | 0         | 471          | 0                                    | *         | 892          | 36,000  | 36,050        | 0  | 0         | 0            | 0                                    | 0         | 261          |
| 33,050  | 33,100        | 0  | 0         | 461          | 0                                    | 0         | 882          | 36,050  | 36,100        | 0  | 0         | 0            | 0                                    | 0         | 250          |

\*\*If the amount you are looking up from the worksheet is at least \$31,000 (\$33,000 if married filing jointly) but less than \$31,030 (\$33,030 if married filing jointly), your credit is \$2. Otherwise, you cannot take the credit.

(Continued on page 54)

**2005 Earned Income Credit (EIC) Table—Continued**
**(Caution. This is not a tax table.)**

| If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              | If the amount you are looking up from the worksheet is— |               | And your filing status is—                                       |           |              |                                      |           |              |
|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|---|---------------|--|-----------|--------------|--------------------------------------|-----------|--------------|
|   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |   |               | Single, head of household, or qualifying widow(er) and you have— |           |              | Married filing jointly and you have— |           |              |
|   |               | No children  | One child | Two children | No children                          | One child | Two children |   |               | No children  | One child | Two children | No children                          | One child | Two children |
| At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              | At least  | But less than | Your credit is—  |           |              | Your credit is—                      |           |              |
| 36,100  | 36,150        | 0  | 0         | 0            | 0                                    | 0         | 240          | 36,850  | 36,900        | 0  | 0         | 0            | 0                                    | 0         | 82           |
| 36,150  | 36,200        | 0  | 0         | 0            | 0                                    | 0         | 229          | 36,900  | 36,950        | 0  | 0         | 0            | 0                                    | 0         | 71           |
| 36,200  | 36,250        | 0  | 0         | 0            | 0                                    | 0         | 219          | 36,950  | 37,000        | 0  | 0         | 0            | 0                                    | 0         | 61           |
| 36,250  | 36,300        | 0  | 0         | 0            | 0                                    | 0         | 208          | 37,000  | 37,050        | 0  | 0         | 0            | 0                                    | 0         | 50           |
| 36,300  | 36,350        | 0  | 0         | 0            | 0                                    | 0         | 197          | 37,050  | 37,100        | 0  | 0         | 0            | 0                                    | 0         | 40           |
| 36,350  | 36,400        | 0  | 0         | 0            | 0                                    | 0         | 187          | 37,100  | 37,150        | 0  | 0         | 0            | 0                                    | 0         | 29           |
| 36,400  | 36,450        | 0  | 0         | 0            | 0                                    | 0         | 176          | 37,150  | 37,200        | 0  | 0         | 0            | 0                                    | 0         | 18           |
| 36,450  | 36,500        | 0  | 0         | 0            | 0                                    | 0         | 166          | 37,200  | 37,250        | 0  | 0         | 0            | 0                                    | 0         | 8            |
| 36,500  | 36,550        | 0  | 0         | 0            | 0                                    | 0         | 155          | 37,250  | 37,263        | 0  | 0         | 0            | 0                                    | 0         | 1            |
| 36,550  | 36,600        | 0  | 0         | 0            | 0                                    | 0         | 145          |   |               |  |           |              |                                      |           |              |
| 36,600  | 36,650        | 0  | 0         | 0            | 0                                    | 0         | 134          |   |               |  |           |              |                                      |           |              |
| 36,650  | 36,700        | 0  | 0         | 0            | 0                                    | 0         | 124          |   |               |  |           |              |                                      |           |              |
| 36,700  | 36,750        | 0  | 0         | 0            | 0                                    | 0         | 113          |   |               |  |           |              |                                      |           |              |
| 36,750  | 36,800        | 0  | 0         | 0            | 0                                    | 0         | 103          |   |               |  |           |              |                                      |           |              |
| 36,800  | 36,850        | 0  | 0         | 0            | 0                                    | 0         | 92           |   |               |  |           |              |                                      |           |              |

## STUDENT NOTES

# TAX TABLES

## Appendix B

### 2005 Tax Table



See the instructions for line 44 that begin on page 33 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,069. This is the tax amount they should enter on Form 1040, line 44.

#### Sample Table

| At least            | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
|---------------------|---------------|--------|--------------------------|---------------------------|---------------------|
| <b>Your tax is—</b> |               |        |                          |                           |                     |
| 25,200              | 25,250        | 3,419  | 3,054                    | 3,419                     | 3,261               |
| 25,250              | 25,300        | 3,426  | 3,061                    | 3,426                     | 3,269               |
| 25,300              | 25,350        | 3,434  | 3,069                    | 3,434                     | 3,276               |
| 25,350              | 25,400        | 3,441  | 3,076                    | 3,441                     | 3,284               |

| If line 43 (taxable income) is— |               | And you are— |                          |                           |                     | If line 43 (taxable income) is— |               | And you are— |                          |                           |                     | If line 43 (taxable income) is— |               | And you are— |                          |                           |                     |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household | At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household |
| <b>Your tax is—</b>             |               |              |                          |                           |                     | <b>Your tax is—</b>             |               |              |                          |                           |                     | <b>Your tax is—</b>             |               |              |                          |                           |                     |
| 0                               | 5             | 0            | 0                        | 0                         | 0                   | 1,300                           | 1,325         | 131          | 131                      | 131                       | 131                 | 2,700                           | 2,725         | 271          | 271                      | 271                       | 271                 |
| 5                               | 15            | 1            | 1                        | 1                         | 1                   | 1,325                           | 1,350         | 134          | 134                      | 134                       | 134                 | 2,725                           | 2,750         | 274          | 274                      | 274                       | 274                 |
| 15                              | 25            | 2            | 2                        | 2                         | 2                   | 1,350                           | 1,375         | 136          | 136                      | 136                       | 136                 | 2,750                           | 2,775         | 276          | 276                      | 276                       | 276                 |
| 25                              | 50            | 4            | 4                        | 4                         | 4                   | 1,375                           | 1,400         | 139          | 139                      | 139                       | 139                 | 2,775                           | 2,800         | 279          | 279                      | 279                       | 279                 |
| 50                              | 75            | 6            | 6                        | 6                         | 6                   | 1,400                           | 1,425         | 141          | 141                      | 141                       | 141                 | 2,800                           | 2,825         | 281          | 281                      | 281                       | 281                 |
| 75                              | 100           | 9            | 9                        | 9                         | 9                   | 1,425                           | 1,450         | 144          | 144                      | 144                       | 144                 | 2,825                           | 2,850         | 284          | 284                      | 284                       | 284                 |
| 100                             | 125           | 11           | 11                       | 11                        | 11                  | 1,450                           | 1,475         | 146          | 146                      | 146                       | 146                 | 2,850                           | 2,875         | 286          | 286                      | 286                       | 286                 |
| 125                             | 150           | 14           | 14                       | 14                        | 14                  | 1,475                           | 1,500         | 149          | 149                      | 149                       | 149                 | 2,875                           | 2,900         | 289          | 289                      | 289                       | 289                 |
| 150                             | 175           | 16           | 16                       | 16                        | 16                  | 1,500                           | 1,525         | 151          | 151                      | 151                       | 151                 | 2,900                           | 2,925         | 291          | 291                      | 291                       | 291                 |
| 175                             | 200           | 19           | 19                       | 19                        | 19                  | 1,525                           | 1,550         | 154          | 154                      | 154                       | 154                 | 2,925                           | 2,950         | 294          | 294                      | 294                       | 294                 |
| 200                             | 225           | 21           | 21                       | 21                        | 21                  | 1,550                           | 1,575         | 156          | 156                      | 156                       | 156                 | 2,950                           | 2,975         | 296          | 296                      | 296                       | 296                 |
| 225                             | 250           | 24           | 24                       | 24                        | 24                  | 1,575                           | 1,600         | 159          | 159                      | 159                       | 159                 | 2,975                           | 3,000         | 299          | 299                      | 299                       | 299                 |
| 250                             | 275           | 26           | 26                       | 26                        | 26                  | 1,600                           | 1,625         | 161          | 161                      | 161                       | 161                 | <b>3,000</b>                    |               |              |                          |                           |                     |
| 275                             | 300           | 29           | 29                       | 29                        | 29                  | 1,625                           | 1,650         | 164          | 164                      | 164                       | 164                 | 3,000                           | 3,050         | 303          | 303                      | 303                       | 303                 |
| 300                             | 325           | 31           | 31                       | 31                        | 31                  | 1,650                           | 1,675         | 166          | 166                      | 166                       | 166                 | 3,050                           | 3,100         | 308          | 308                      | 308                       | 308                 |
| 325                             | 350           | 34           | 34                       | 34                        | 34                  | 1,675                           | 1,700         | 169          | 169                      | 169                       | 169                 | 3,100                           | 3,150         | 313          | 313                      | 313                       | 313                 |
| 350                             | 375           | 36           | 36                       | 36                        | 36                  | 1,700                           | 1,725         | 171          | 171                      | 171                       | 171                 | 3,150                           | 3,200         | 318          | 318                      | 318                       | 318                 |
| 375                             | 400           | 39           | 39                       | 39                        | 39                  | 1,725                           | 1,750         | 174          | 174                      | 174                       | 174                 | 3,200                           | 3,250         | 323          | 323                      | 323                       | 323                 |
| 400                             | 425           | 41           | 41                       | 41                        | 41                  | 1,750                           | 1,775         | 176          | 176                      | 176                       | 176                 | 3,250                           | 3,300         | 328          | 328                      | 328                       | 328                 |
| 425                             | 450           | 44           | 44                       | 44                        | 44                  | 1,775                           | 1,800         | 179          | 179                      | 179                       | 179                 | 3,300                           | 3,350         | 333          | 333                      | 333                       | 333                 |
| 450                             | 475           | 46           | 46                       | 46                        | 46                  | 1,800                           | 1,825         | 181          | 181                      | 181                       | 181                 | 3,350                           | 3,400         | 338          | 338                      | 338                       | 338                 |
| 475                             | 500           | 49           | 49                       | 49                        | 49                  | 1,825                           | 1,850         | 184          | 184                      | 184                       | 184                 | 3,400                           | 3,450         | 343          | 343                      | 343                       | 343                 |
| 500                             | 525           | 51           | 51                       | 51                        | 51                  | 1,850                           | 1,875         | 186          | 186                      | 186                       | 186                 | 3,450                           | 3,500         | 348          | 348                      | 348                       | 348                 |
| 525                             | 550           | 54           | 54                       | 54                        | 54                  | 1,875                           | 1,900         | 189          | 189                      | 189                       | 189                 | 3,500                           | 3,550         | 353          | 353                      | 353                       | 353                 |
| 550                             | 575           | 56           | 56                       | 56                        | 56                  | 1,900                           | 1,925         | 191          | 191                      | 191                       | 191                 | 3,550                           | 3,600         | 358          | 358                      | 358                       | 358                 |
| 575                             | 600           | 59           | 59                       | 59                        | 59                  | 1,925                           | 1,950         | 194          | 194                      | 194                       | 194                 | 3,600                           | 3,650         | 363          | 363                      | 363                       | 363                 |
| 600                             | 625           | 61           | 61                       | 61                        | 61                  | 1,950                           | 1,975         | 196          | 196                      | 196                       | 196                 | 3,650                           | 3,700         | 368          | 368                      | 368                       | 368                 |
| 625                             | 650           | 64           | 64                       | 64                        | 64                  | 1,975                           | 2,000         | 199          | 199                      | 199                       | 199                 | 3,700                           | 3,750         | 373          | 373                      | 373                       | 373                 |
| 650                             | 675           | 66           | 66                       | 66                        | 66                  | <b>2,000</b>                    |               |              |                          |                           |                     | 3,750                           | 3,800         | 378          | 378                      | 378                       | 378                 |
| 675                             | 700           | 69           | 69                       | 69                        | 69                  | 2,000                           | 2,025         | 201          | 201                      | 201                       | 201                 | 3,800                           | 3,850         | 383          | 383                      | 383                       | 383                 |
| 700                             | 725           | 71           | 71                       | 71                        | 71                  | 2,025                           | 2,050         | 204          | 204                      | 204                       | 204                 | 3,850                           | 3,900         | 388          | 388                      | 388                       | 388                 |
| 725                             | 750           | 74           | 74                       | 74                        | 74                  | 2,050                           | 2,075         | 206          | 206                      | 206                       | 206                 | 3,900                           | 3,950         | 393          | 393                      | 393                       | 393                 |
| 750                             | 775           | 76           | 76                       | 76                        | 76                  | 2,075                           | 2,100         | 209          | 209                      | 209                       | 209                 | 3,950                           | 4,000         | 398          | 398                      | 398                       | 398                 |
| 775                             | 800           | 79           | 79                       | 79                        | 79                  | 2,100                           | 2,125         | 211          | 211                      | 211                       | 211                 | <b>4,000</b>                    |               |              |                          |                           |                     |
| 800                             | 825           | 81           | 81                       | 81                        | 81                  | 2,125                           | 2,150         | 214          | 214                      | 214                       | 214                 | 4,000                           | 4,050         | 403          | 403                      | 403                       | 403                 |
| 825                             | 850           | 84           | 84                       | 84                        | 84                  | 2,150                           | 2,175         | 216          | 216                      | 216                       | 216                 | 4,050                           | 4,100         | 408          | 408                      | 408                       | 408                 |
| 850                             | 875           | 86           | 86                       | 86                        | 86                  | 2,175                           | 2,200         | 219          | 219                      | 219                       | 219                 | 4,100                           | 4,150         | 413          | 413                      | 413                       | 413                 |
| 875                             | 900           | 89           | 89                       | 89                        | 89                  | 2,200                           | 2,225         | 221          | 221                      | 221                       | 221                 | 4,150                           | 4,200         | 418          | 418                      | 418                       | 418                 |
| 900                             | 925           | 91           | 91                       | 91                        | 91                  | 2,225                           | 2,250         | 224          | 224                      | 224                       | 224                 | 4,200                           | 4,250         | 423          | 423                      | 423                       | 423                 |
| 925                             | 950           | 94           | 94                       | 94                        | 94                  | 2,250                           | 2,275         | 226          | 226                      | 226                       | 226                 | 4,250                           | 4,300         | 428          | 428                      | 428                       | 428                 |
| 950                             | 975           | 96           | 96                       | 96                        | 96                  | 2,275                           | 2,300         | 229          | 229                      | 229                       | 229                 | 4,300                           | 4,350         | 433          | 433                      | 433                       | 433                 |
| 975                             | 1,000         | 99           | 99                       | 99                        | 99                  | 2,300                           | 2,325         | 231          | 231                      | 231                       | 231                 | 4,350                           | 4,400         | 438          | 438                      | 438                       | 438                 |
| <b>1,000</b>                    |               |              |                          |                           |                     | 2,325                           | 2,350         | 234          | 234                      | 234                       | 234                 | 4,400                           | 4,450         | 443          | 443                      | 443                       | 443                 |
| 1,000                           | 1,025         | 101          | 101                      | 101                       | 101                 | 2,350                           | 2,375         | 236          | 236                      | 236                       | 236                 | 4,450                           | 4,500         | 448          | 448                      | 448                       | 448                 |
| 1,025                           | 1,050         | 104          | 104                      | 104                       | 104                 | 2,375                           | 2,400         | 239          | 239                      | 239                       | 239                 | 4,500                           | 4,550         | 453          | 453                      | 453                       | 453                 |
| 1,050                           | 1,075         | 106          | 106                      | 106                       | 106                 | 2,400                           | 2,425         | 241          | 241                      | 241                       | 241                 | 4,550                           | 4,600         | 458          | 458                      | 458                       | 458                 |
| 1,075                           | 1,100         | 109          | 109                      | 109                       | 109                 | 2,425                           | 2,450         | 244          | 244                      | 244                       | 244                 | 4,600                           | 4,650         | 463          | 463                      | 463                       | 463                 |
| 1,100                           | 1,125         | 111          | 111                      | 111                       | 111                 | 2,450                           | 2,475         | 246          | 246                      | 246                       | 246                 | 4,650                           | 4,700         | 468          | 468                      | 468                       | 468                 |
| 1,125                           | 1,150         | 114          | 114                      | 114                       | 114                 | 2,475                           | 2,500         | 249          | 249                      | 249                       | 249                 | 4,700                           | 4,750         | 473          | 473                      | 473                       | 473                 |
| 1,150                           | 1,175         | 116          | 116                      | 116                       | 116                 | 2,500                           | 2,525         | 251          | 251                      | 251                       | 251                 | 4,750                           | 4,800         | 478          | 478                      | 478                       | 478                 |
| 1,175                           | 1,200         | 119          | 119                      | 119                       | 119                 | 2,525                           | 2,550         | 254          | 254                      | 254                       | 254                 | 4,800                           | 4,850         | 483          | 483                      | 483                       | 483                 |
| 1,200                           | 1,225         | 121          | 121                      | 121                       | 121                 | 2,550                           | 2,575         | 256          | 256                      | 256                       | 256                 | 4,850                           | 4,900         | 488          | 488                      | 488                       | 488                 |
| 1,225                           | 1,250         | 124          | 124                      | 124                       | 124                 | 2,575                           | 2,600         | 259          | 259                      | 259                       | 259                 | 4,900                           | 4,950         | 493          | 493                      | 493                       | 493                 |
| 1,250                           | 1,275         | 126          | 126                      | 126                       | 126                 | 2,600                           | 2,625         | 261          | 261                      | 261                       | 261                 | 4,950                           | 5,000         | 498          | 498                      | 498                       | 498                 |
| 1,275                           | 1,300         | 129          | 129                      | 129                       | 129                 | 2,625                           | 2,650         | 264          | 264                      | 264                       | 264                 |                                 |               |              |                          |                           |                     |
|                                 |               |              |                          |                           |                     | 2,650                           | 2,675         | 266          | 266                      | 266                       | 266                 |                                 |               |              |                          |                           |                     |
|                                 |               |              |                          |                           |                     | 2,675                           | 2,700         | 269          | 269                      | 269                       | 269                 |                                 |               |              |                          |                           |                     |

(Continued on page 65)

\* This column must also be used by a qualifying widow(er).

2005 Tax Table—Continued

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| <b>5,000</b>                          |                     |              |                                   |                                      |                                | <b>8,000</b>                          |                     |              |                                   |                                      |                                | <b>11,000</b>                         |                     |              |                                   |                                      |                                |
| 5,000                                 | 5,050               | 503          | 503                               | 503                                  | 503                            | 8,000                                 | 8,050               | 839          | 803                               | 839                                  | 803                            | 11,000                                | 11,050              | 1,289        | 1,103                             | 1,289                                | 1,131                          |
| 5,050                                 | 5,100               | 508          | 508                               | 508                                  | 508                            | 8,050                                 | 8,100               | 846          | 808                               | 846                                  | 808                            | 11,050                                | 11,100              | 1,296        | 1,108                             | 1,296                                | 1,139                          |
| 5,100                                 | 5,150               | 513          | 513                               | 513                                  | 513                            | 8,100                                 | 8,150               | 854          | 813                               | 854                                  | 813                            | 11,100                                | 11,150              | 1,304        | 1,113                             | 1,304                                | 1,146                          |
| 5,150                                 | 5,200               | 518          | 518                               | 518                                  | 518                            | 8,150                                 | 8,200               | 861          | 818                               | 861                                  | 818                            | 11,150                                | 11,200              | 1,311        | 1,118                             | 1,311                                | 1,154                          |
| 5,200                                 | 5,250               | 523          | 523                               | 523                                  | 523                            | 8,200                                 | 8,250               | 869          | 823                               | 869                                  | 823                            | 11,200                                | 11,250              | 1,319        | 1,123                             | 1,319                                | 1,161                          |
| 5,250                                 | 5,300               | 528          | 528                               | 528                                  | 528                            | 8,250                                 | 8,300               | 876          | 828                               | 876                                  | 828                            | 11,250                                | 11,300              | 1,326        | 1,128                             | 1,326                                | 1,169                          |
| 5,300                                 | 5,350               | 533          | 533                               | 533                                  | 533                            | 8,300                                 | 8,350               | 884          | 833                               | 884                                  | 833                            | 11,300                                | 11,350              | 1,334        | 1,133                             | 1,334                                | 1,176                          |
| 5,350                                 | 5,400               | 538          | 538                               | 538                                  | 538                            | 8,350                                 | 8,400               | 891          | 838                               | 891                                  | 838                            | 11,350                                | 11,400              | 1,341        | 1,138                             | 1,341                                | 1,184                          |
| 5,400                                 | 5,450               | 543          | 543                               | 543                                  | 543                            | 8,400                                 | 8,450               | 899          | 843                               | 899                                  | 843                            | 11,400                                | 11,450              | 1,349        | 1,143                             | 1,349                                | 1,191                          |
| 5,450                                 | 5,500               | 548          | 548                               | 548                                  | 548                            | 8,450                                 | 8,500               | 906          | 848                               | 906                                  | 848                            | 11,450                                | 11,500              | 1,356        | 1,148                             | 1,356                                | 1,199                          |
| 5,500                                 | 5,550               | 553          | 553                               | 553                                  | 553                            | 8,500                                 | 8,550               | 914          | 853                               | 914                                  | 853                            | 11,500                                | 11,550              | 1,364        | 1,153                             | 1,364                                | 1,206                          |
| 5,550                                 | 5,600               | 558          | 558                               | 558                                  | 558                            | 8,550                                 | 8,600               | 921          | 858                               | 921                                  | 858                            | 11,550                                | 11,600              | 1,371        | 1,158                             | 1,371                                | 1,214                          |
| 5,600                                 | 5,650               | 563          | 563                               | 563                                  | 563                            | 8,600                                 | 8,650               | 929          | 863                               | 929                                  | 863                            | 11,600                                | 11,650              | 1,379        | 1,163                             | 1,379                                | 1,221                          |
| 5,650                                 | 5,700               | 568          | 568                               | 568                                  | 568                            | 8,650                                 | 8,700               | 936          | 868                               | 936                                  | 868                            | 11,650                                | 11,700              | 1,386        | 1,168                             | 1,386                                | 1,229                          |
| 5,700                                 | 5,750               | 573          | 573                               | 573                                  | 573                            | 8,700                                 | 8,750               | 944          | 873                               | 944                                  | 873                            | 11,700                                | 11,750              | 1,394        | 1,173                             | 1,394                                | 1,236                          |
| 5,750                                 | 5,800               | 578          | 578                               | 578                                  | 578                            | 8,750                                 | 8,800               | 951          | 878                               | 951                                  | 878                            | 11,750                                | 11,800              | 1,401        | 1,178                             | 1,401                                | 1,244                          |
| 5,800                                 | 5,850               | 583          | 583                               | 583                                  | 583                            | 8,800                                 | 8,850               | 959          | 883                               | 959                                  | 883                            | 11,800                                | 11,850              | 1,409        | 1,183                             | 1,409                                | 1,251                          |
| 5,850                                 | 5,900               | 588          | 588                               | 588                                  | 588                            | 8,850                                 | 8,900               | 966          | 888                               | 966                                  | 888                            | 11,850                                | 11,900              | 1,416        | 1,188                             | 1,416                                | 1,259                          |
| 5,900                                 | 5,950               | 593          | 593                               | 593                                  | 593                            | 8,900                                 | 8,950               | 974          | 893                               | 974                                  | 893                            | 11,900                                | 11,950              | 1,424        | 1,193                             | 1,424                                | 1,266                          |
| 5,950                                 | 6,000               | 598          | 598                               | 598                                  | 598                            | 8,950                                 | 9,000               | 981          | 898                               | 981                                  | 898                            | 11,950                                | 12,000              | 1,431        | 1,198                             | 1,431                                | 1,274                          |
| <b>6,000</b>                          |                     |              |                                   |                                      |                                | <b>9,000</b>                          |                     |              |                                   |                                      |                                | <b>12,000</b>                         |                     |              |                                   |                                      |                                |
| 6,000                                 | 6,050               | 603          | 603                               | 603                                  | 603                            | 9,000                                 | 9,050               | 989          | 903                               | 989                                  | 903                            | 12,000                                | 12,050              | 1,439        | 1,203                             | 1,439                                | 1,281                          |
| 6,050                                 | 6,100               | 608          | 608                               | 608                                  | 608                            | 9,050                                 | 9,100               | 996          | 908                               | 996                                  | 908                            | 12,050                                | 12,100              | 1,446        | 1,208                             | 1,446                                | 1,289                          |
| 6,100                                 | 6,150               | 613          | 613                               | 613                                  | 613                            | 9,100                                 | 9,150               | 1,004        | 913                               | 1,004                                | 913                            | 12,100                                | 12,150              | 1,454        | 1,213                             | 1,454                                | 1,296                          |
| 6,150                                 | 6,200               | 618          | 618                               | 618                                  | 618                            | 9,150                                 | 9,200               | 1,011        | 918                               | 1,011                                | 918                            | 12,150                                | 12,200              | 1,461        | 1,218                             | 1,461                                | 1,304                          |
| 6,200                                 | 6,250               | 623          | 623                               | 623                                  | 623                            | 9,200                                 | 9,250               | 1,019        | 923                               | 1,019                                | 923                            | 12,200                                | 12,250              | 1,469        | 1,223                             | 1,469                                | 1,311                          |
| 6,250                                 | 6,300               | 628          | 628                               | 628                                  | 628                            | 9,250                                 | 9,300               | 1,026        | 928                               | 1,026                                | 928                            | 12,250                                | 12,300              | 1,476        | 1,228                             | 1,476                                | 1,319                          |
| 6,300                                 | 6,350               | 633          | 633                               | 633                                  | 633                            | 9,300                                 | 9,350               | 1,034        | 933                               | 1,034                                | 933                            | 12,300                                | 12,350              | 1,484        | 1,233                             | 1,484                                | 1,326                          |
| 6,350                                 | 6,400               | 638          | 638                               | 638                                  | 638                            | 9,350                                 | 9,400               | 1,041        | 938                               | 1,041                                | 938                            | 12,350                                | 12,400              | 1,491        | 1,238                             | 1,491                                | 1,334                          |
| 6,400                                 | 6,450               | 643          | 643                               | 643                                  | 643                            | 9,400                                 | 9,450               | 1,049        | 943                               | 1,049                                | 943                            | 12,400                                | 12,450              | 1,499        | 1,243                             | 1,499                                | 1,341                          |
| 6,450                                 | 6,500               | 648          | 648                               | 648                                  | 648                            | 9,450                                 | 9,500               | 1,056        | 948                               | 1,056                                | 948                            | 12,450                                | 12,500              | 1,506        | 1,248                             | 1,506                                | 1,349                          |
| 6,500                                 | 6,550               | 653          | 653                               | 653                                  | 653                            | 9,500                                 | 9,550               | 1,064        | 953                               | 1,064                                | 953                            | 12,500                                | 12,550              | 1,514        | 1,253                             | 1,514                                | 1,356                          |
| 6,550                                 | 6,600               | 658          | 658                               | 658                                  | 658                            | 9,550                                 | 9,600               | 1,071        | 958                               | 1,071                                | 958                            | 12,550                                | 12,600              | 1,521        | 1,258                             | 1,521                                | 1,364                          |
| 6,600                                 | 6,650               | 663          | 663                               | 663                                  | 663                            | 9,600                                 | 9,650               | 1,079        | 963                               | 1,079                                | 963                            | 12,600                                | 12,650              | 1,529        | 1,263                             | 1,529                                | 1,371                          |
| 6,650                                 | 6,700               | 668          | 668                               | 668                                  | 668                            | 9,650                                 | 9,700               | 1,086        | 968                               | 1,086                                | 968                            | 12,650                                | 12,700              | 1,536        | 1,268                             | 1,536                                | 1,379                          |
| 6,700                                 | 6,750               | 673          | 673                               | 673                                  | 673                            | 9,700                                 | 9,750               | 1,094        | 973                               | 1,094                                | 973                            | 12,700                                | 12,750              | 1,544        | 1,273                             | 1,544                                | 1,386                          |
| 6,750                                 | 6,800               | 678          | 678                               | 678                                  | 678                            | 9,750                                 | 9,800               | 1,101        | 978                               | 1,101                                | 978                            | 12,750                                | 12,800              | 1,551        | 1,278                             | 1,551                                | 1,394                          |
| 6,800                                 | 6,850               | 683          | 683                               | 683                                  | 683                            | 9,800                                 | 9,850               | 1,109        | 983                               | 1,109                                | 983                            | 12,800                                | 12,850              | 1,559        | 1,283                             | 1,559                                | 1,401                          |
| 6,850                                 | 6,900               | 688          | 688                               | 688                                  | 688                            | 9,850                                 | 9,900               | 1,116        | 988                               | 1,116                                | 988                            | 12,850                                | 12,900              | 1,566        | 1,288                             | 1,566                                | 1,409                          |
| 6,900                                 | 6,950               | 693          | 693                               | 693                                  | 693                            | 9,900                                 | 9,950               | 1,124        | 993                               | 1,124                                | 993                            | 12,900                                | 12,950              | 1,574        | 1,293                             | 1,574                                | 1,416                          |
| 6,950                                 | 7,000               | 698          | 698                               | 698                                  | 698                            | 9,950                                 | 10,000              | 1,131        | 998                               | 1,131                                | 998                            | 12,950                                | 13,000              | 1,581        | 1,298                             | 1,581                                | 1,424                          |
| <b>7,000</b>                          |                     |              |                                   |                                      |                                | <b>10,000</b>                         |                     |              |                                   |                                      |                                | <b>13,000</b>                         |                     |              |                                   |                                      |                                |
| 7,000                                 | 7,050               | 703          | 703                               | 703                                  | 703                            | 10,000                                | 10,050              | 1,139        | 1,003                             | 1,139                                | 1,003                          | 13,000                                | 13,050              | 1,589        | 1,303                             | 1,589                                | 1,431                          |
| 7,050                                 | 7,100               | 708          | 708                               | 708                                  | 708                            | 10,050                                | 10,100              | 1,146        | 1,008                             | 1,146                                | 1,008                          | 13,050                                | 13,100              | 1,596        | 1,308                             | 1,596                                | 1,439                          |
| 7,100                                 | 7,150               | 713          | 713                               | 713                                  | 713                            | 10,100                                | 10,150              | 1,154        | 1,013                             | 1,154                                | 1,013                          | 13,100                                | 13,150              | 1,604        | 1,313                             | 1,604                                | 1,446                          |
| 7,150                                 | 7,200               | 718          | 718                               | 718                                  | 718                            | 10,150                                | 10,200              | 1,161        | 1,018                             | 1,161                                | 1,018                          | 13,150                                | 13,200              | 1,611        | 1,318                             | 1,611                                | 1,454                          |
| 7,200                                 | 7,250               | 723          | 723                               | 723                                  | 723                            | 10,200                                | 10,250              | 1,169        | 1,023                             | 1,169                                | 1,023                          | 13,200                                | 13,250              | 1,619        | 1,323                             | 1,619                                | 1,461                          |
| 7,250                                 | 7,300               | 728          | 728                               | 728                                  | 728                            | 10,250                                | 10,300              | 1,176        | 1,028                             | 1,176                                | 1,028                          | 13,250                                | 13,300              | 1,626        | 1,328                             | 1,626                                | 1,469                          |
| 7,300                                 | 7,350               | 734          | 733                               | 734                                  | 733                            | 10,300                                | 10,350              | 1,184        | 1,033                             | 1,184                                | 1,033                          | 13,300                                | 13,350              | 1,634        | 1,333                             | 1,634                                | 1,476                          |
| 7,350                                 | 7,400               | 741          | 738                               | 741                                  | 738                            | 10,350                                | 10,400              | 1,191        | 1,038                             | 1,191                                | 1,038                          | 13,350                                | 13,400              | 1,641        | 1,338                             | 1,641                                | 1,484                          |
| 7,400                                 | 7,450               | 749          | 743                               | 749                                  | 743                            | 10,400                                | 10,450              | 1,199        | 1,043                             | 1,199                                | 1,043                          | 13,400                                | 13,450              | 1,649        | 1,343                             | 1,649                                | 1,491                          |
| 7,450                                 | 7,500               | 756          | 748                               | 756                                  | 748                            | 10,450                                | 10,500              | 1,206        | 1,048                             | 1,206                                | 1,049                          | 13,450                                | 13,500              | 1,656        | 1,348                             | 1,656                                | 1,499                          |
| 7,500                                 | 7,550               | 764          | 753                               | 764                                  | 753                            | 10,500                                | 10,550              | 1,214        | 1,053                             | 1,214                                | 1,056                          | 13,500                                | 13,550              | 1,664        | 1,353                             | 1,664                                | 1,506                          |
| 7,550                                 | 7,600               | 771          | 758                               | 771                                  | 758                            | 10,550                                | 10,600              | 1,221        | 1,058                             | 1,221                                | 1,064                          | 13,550                                | 13,600              | 1,671        | 1,358                             | 1,671                                | 1,514                          |
| 7,600                                 | 7,650               | 779          | 763                               | 779                                  | 763                            | 10,600                                | 10,650              | 1,229        | 1,063                             | 1,229                                | 1,071                          | 13,600                                | 13,650              | 1,679        | 1,363                             | 1,679                                | 1,521                          |
| 7,650                                 | 7,700               | 786          | 768                               | 786                                  | 768                            | 10,650                                | 10,700              | 1,236        | 1,068                             | 1,236                                | 1,079                          | 13,650                                | 13,700              | 1,686        | 1,368                             | 1,686                                | 1,529                          |
| 7,700                                 | 7,750               | 794          | 773                               | 794                                  | 773                            | 10,700                                | 10,750              | 1,244        | 1,073                             | 1,244                                | 1,086                          | 13,700                                | 13,750              | 1,694        | 1,373                             | 1,694                                | 1,536                          |
| 7,750                                 | 7,800               | 801          | 778                               | 801                                  | 778                            | 10,750                                | 10,800              | 1,251        | 1,078                             | 1,251                                | 1,094                          | 13,750                                | 13,800              | 1,701        | 1,378                             | 1,701                                | 1,544                          |
| 7,800                                 | 7,850               | 809          | 783                               | 809                                  | 783                            | 10,800                                | 10,850              | 1,259        | 1,083                             | 1,259                                | 1,101                          | 13,800                                | 13,850              | 1,709        | 1,383                             | 1,709                                | 1,551                          |
| 7,850                                 | 7,900               | 816          | 788                               | 816                                  | 788                            | 10,850                                | 10,900              | 1,266        | 1,088                             | 1,266                                | 1,109                          | 13,850                                | 13,900              | 1,716        | 1,388                             | 1,716                                | 1,559                          |
| 7,900                                 | 7,950               | 824          | 793                               | 824                                  | 793                            | 10,900                                | 10,950              | 1,274        | 1,093                             | 1,274                                | 1,116                          | 13,900                                | 13,950              | 1,724        | 1,393                             | 1,724                                | 1,566                          |
| 7,950                                 | 8,000               | 831          | 798                               | 831                                  | 798                            | 10,950                                | 11,000              | 1,281        | 1,098                             | 1,281                                | 1,124                          | 13,950                                | 14,000              | 1,731        | 1,398                             | 1,731                                | 1,574                          |

\* This column must also be used by a qualifying widow(er).

(Continued on page 66)



**2005 Tax Table—Continued**

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     |              |                                   |                                      |                                | Your tax is—                          |                     |              |                                   |                                      |                                | Your tax is—                          |                     |              |                                   |                                      |                                |
| 14,000                                |                     |              |                                   |                                      |                                | 17,000                                |                     |              |                                   |                                      |                                | 20,000                                |                     |              |                                   |                                      |                                |
| 14,000                                | 14,050              | 1,739        | 1,403                             | 1,739                                | 1,581                          | 17,000                                | 17,050              | 2,189        | 1,824                             | 2,189                                | 2,031                          | 20,000                                | 20,050              | 2,639        | 2,274                             | 2,639                                | 2,481                          |
| 14,050                                | 14,100              | 1,746        | 1,408                             | 1,746                                | 1,589                          | 17,050                                | 17,100              | 2,196        | 1,831                             | 2,196                                | 2,039                          | 20,050                                | 20,100              | 2,646        | 2,281                             | 2,646                                | 2,489                          |
| 14,100                                | 14,150              | 1,754        | 1,413                             | 1,754                                | 1,596                          | 17,100                                | 17,150              | 2,204        | 1,839                             | 2,204                                | 2,046                          | 20,100                                | 20,150              | 2,654        | 2,289                             | 2,654                                | 2,496                          |
| 14,150                                | 14,200              | 1,761        | 1,418                             | 1,761                                | 1,604                          | 17,150                                | 17,200              | 2,211        | 1,846                             | 2,211                                | 2,054                          | 20,150                                | 20,200              | 2,661        | 2,296                             | 2,661                                | 2,504                          |
| 14,200                                | 14,250              | 1,769        | 1,423                             | 1,769                                | 1,611                          | 17,200                                | 17,250              | 2,219        | 1,854                             | 2,219                                | 2,061                          | 20,200                                | 20,250              | 2,669        | 2,304                             | 2,669                                | 2,511                          |
| 14,250                                | 14,300              | 1,776        | 1,428                             | 1,776                                | 1,619                          | 17,250                                | 17,300              | 2,226        | 1,861                             | 2,226                                | 2,069                          | 20,250                                | 20,300              | 2,676        | 2,311                             | 2,676                                | 2,519                          |
| 14,300                                | 14,350              | 1,784        | 1,433                             | 1,784                                | 1,626                          | 17,300                                | 17,350              | 2,234        | 1,869                             | 2,234                                | 2,076                          | 20,300                                | 20,350              | 2,684        | 2,319                             | 2,684                                | 2,526                          |
| 14,350                                | 14,400              | 1,791        | 1,438                             | 1,791                                | 1,634                          | 17,350                                | 17,400              | 2,241        | 1,876                             | 2,241                                | 2,084                          | 20,350                                | 20,400              | 2,691        | 2,326                             | 2,691                                | 2,534                          |
| 14,400                                | 14,450              | 1,799        | 1,443                             | 1,799                                | 1,641                          | 17,400                                | 17,450              | 2,249        | 1,884                             | 2,249                                | 2,091                          | 20,400                                | 20,450              | 2,699        | 2,334                             | 2,699                                | 2,541                          |
| 14,450                                | 14,500              | 1,806        | 1,448                             | 1,806                                | 1,649                          | 17,450                                | 17,500              | 2,256        | 1,891                             | 2,256                                | 2,099                          | 20,450                                | 20,500              | 2,706        | 2,341                             | 2,706                                | 2,549                          |
| 14,500                                | 14,550              | 1,814        | 1,453                             | 1,814                                | 1,656                          | 17,500                                | 17,550              | 2,264        | 1,899                             | 2,264                                | 2,106                          | 20,500                                | 20,550              | 2,714        | 2,349                             | 2,714                                | 2,556                          |
| 14,550                                | 14,600              | 1,821        | 1,458                             | 1,821                                | 1,664                          | 17,550                                | 17,600              | 2,271        | 1,906                             | 2,271                                | 2,114                          | 20,550                                | 20,600              | 2,721        | 2,356                             | 2,721                                | 2,564                          |
| 14,600                                | 14,650              | 1,829        | 1,464                             | 1,829                                | 1,671                          | 17,600                                | 17,650              | 2,279        | 1,914                             | 2,279                                | 2,121                          | 20,600                                | 20,650              | 2,729        | 2,364                             | 2,729                                | 2,571                          |
| 14,650                                | 14,700              | 1,836        | 1,471                             | 1,836                                | 1,679                          | 17,650                                | 17,700              | 2,286        | 1,921                             | 2,286                                | 2,129                          | 20,650                                | 20,700              | 2,736        | 2,371                             | 2,736                                | 2,579                          |
| 14,700                                | 14,750              | 1,844        | 1,479                             | 1,844                                | 1,686                          | 17,700                                | 17,750              | 2,294        | 1,929                             | 2,294                                | 2,136                          | 20,700                                | 20,750              | 2,744        | 2,379                             | 2,744                                | 2,586                          |
| 14,750                                | 14,800              | 1,851        | 1,486                             | 1,851                                | 1,694                          | 17,750                                | 17,800              | 2,301        | 1,936                             | 2,301                                | 2,144                          | 20,750                                | 20,800              | 2,751        | 2,386                             | 2,751                                | 2,594                          |
| 14,800                                | 14,850              | 1,859        | 1,494                             | 1,859                                | 1,701                          | 17,800                                | 17,850              | 2,309        | 1,944                             | 2,309                                | 2,151                          | 20,800                                | 20,850              | 2,759        | 2,394                             | 2,759                                | 2,601                          |
| 14,850                                | 14,900              | 1,866        | 1,501                             | 1,866                                | 1,709                          | 17,850                                | 17,900              | 2,316        | 1,951                             | 2,316                                | 2,159                          | 20,850                                | 20,900              | 2,766        | 2,401                             | 2,766                                | 2,609                          |
| 14,900                                | 14,950              | 1,874        | 1,509                             | 1,874                                | 1,716                          | 17,900                                | 17,950              | 2,324        | 1,959                             | 2,324                                | 2,166                          | 20,900                                | 20,950              | 2,774        | 2,409                             | 2,774                                | 2,616                          |
| 14,950                                | 15,000              | 1,881        | 1,516                             | 1,881                                | 1,724                          | 17,950                                | 18,000              | 2,331        | 1,966                             | 2,331                                | 2,174                          | 20,950                                | 21,000              | 2,781        | 2,416                             | 2,781                                | 2,624                          |
| 15,000                                |                     |              |                                   |                                      |                                | 18,000                                |                     |              |                                   |                                      |                                | 21,000                                |                     |              |                                   |                                      |                                |
| 15,000                                | 15,050              | 1,889        | 1,524                             | 1,889                                | 1,731                          | 18,000                                | 18,050              | 2,339        | 1,974                             | 2,339                                | 2,181                          | 21,000                                | 21,050              | 2,789        | 2,424                             | 2,789                                | 2,631                          |
| 15,050                                | 15,100              | 1,896        | 1,531                             | 1,896                                | 1,739                          | 18,050                                | 18,100              | 2,346        | 1,981                             | 2,346                                | 2,189                          | 21,050                                | 21,100              | 2,796        | 2,431                             | 2,796                                | 2,639                          |
| 15,100                                | 15,150              | 1,904        | 1,539                             | 1,904                                | 1,746                          | 18,100                                | 18,150              | 2,354        | 1,989                             | 2,354                                | 2,196                          | 21,100                                | 21,150              | 2,804        | 2,439                             | 2,804                                | 2,646                          |
| 15,150                                | 15,200              | 1,911        | 1,546                             | 1,911                                | 1,754                          | 18,150                                | 18,200              | 2,361        | 1,996                             | 2,361                                | 2,204                          | 21,150                                | 21,200              | 2,811        | 2,446                             | 2,811                                | 2,654                          |
| 15,200                                | 15,250              | 1,919        | 1,554                             | 1,919                                | 1,761                          | 18,200                                | 18,250              | 2,369        | 2,004                             | 2,369                                | 2,211                          | 21,200                                | 21,250              | 2,819        | 2,454                             | 2,819                                | 2,661                          |
| 15,250                                | 15,300              | 1,926        | 1,561                             | 1,926                                | 1,769                          | 18,250                                | 18,300              | 2,376        | 2,011                             | 2,376                                | 2,219                          | 21,250                                | 21,300              | 2,826        | 2,461                             | 2,826                                | 2,669                          |
| 15,300                                | 15,350              | 1,934        | 1,569                             | 1,934                                | 1,776                          | 18,300                                | 18,350              | 2,384        | 2,019                             | 2,384                                | 2,226                          | 21,300                                | 21,350              | 2,834        | 2,469                             | 2,834                                | 2,676                          |
| 15,350                                | 15,400              | 1,941        | 1,576                             | 1,941                                | 1,784                          | 18,350                                | 18,400              | 2,391        | 2,026                             | 2,391                                | 2,234                          | 21,350                                | 21,400              | 2,841        | 2,476                             | 2,841                                | 2,684                          |
| 15,400                                | 15,450              | 1,949        | 1,584                             | 1,949                                | 1,791                          | 18,400                                | 18,450              | 2,399        | 2,034                             | 2,399                                | 2,241                          | 21,400                                | 21,450              | 2,849        | 2,484                             | 2,849                                | 2,691                          |
| 15,450                                | 15,500              | 1,956        | 1,591                             | 1,956                                | 1,799                          | 18,450                                | 18,500              | 2,406        | 2,041                             | 2,406                                | 2,249                          | 21,450                                | 21,500              | 2,856        | 2,491                             | 2,856                                | 2,699                          |
| 15,500                                | 15,550              | 1,964        | 1,599                             | 1,964                                | 1,806                          | 18,500                                | 18,550              | 2,414        | 2,049                             | 2,414                                | 2,256                          | 21,500                                | 21,550              | 2,864        | 2,499                             | 2,864                                | 2,706                          |
| 15,550                                | 15,600              | 1,971        | 1,606                             | 1,971                                | 1,814                          | 18,550                                | 18,600              | 2,421        | 2,056                             | 2,421                                | 2,264                          | 21,550                                | 21,600              | 2,871        | 2,506                             | 2,871                                | 2,714                          |
| 15,600                                | 15,650              | 1,979        | 1,614                             | 1,979                                | 1,821                          | 18,600                                | 18,650              | 2,429        | 2,064                             | 2,429                                | 2,271                          | 21,600                                | 21,650              | 2,879        | 2,514                             | 2,879                                | 2,721                          |
| 15,650                                | 15,700              | 1,986        | 1,621                             | 1,986                                | 1,829                          | 18,650                                | 18,700              | 2,436        | 2,071                             | 2,436                                | 2,279                          | 21,650                                | 21,700              | 2,886        | 2,521                             | 2,886                                | 2,729                          |
| 15,700                                | 15,750              | 1,994        | 1,629                             | 1,994                                | 1,836                          | 18,700                                | 18,750              | 2,444        | 2,079                             | 2,444                                | 2,286                          | 21,700                                | 21,750              | 2,894        | 2,529                             | 2,894                                | 2,736                          |
| 15,750                                | 15,800              | 2,001        | 1,636                             | 2,001                                | 1,844                          | 18,750                                | 18,800              | 2,451        | 2,086                             | 2,451                                | 2,294                          | 21,750                                | 21,800              | 2,901        | 2,536                             | 2,901                                | 2,744                          |
| 15,800                                | 15,850              | 2,009        | 1,644                             | 2,009                                | 1,851                          | 18,800                                | 18,850              | 2,459        | 2,094                             | 2,459                                | 2,301                          | 21,800                                | 21,850              | 2,909        | 2,544                             | 2,909                                | 2,751                          |
| 15,850                                | 15,900              | 2,016        | 1,651                             | 2,016                                | 1,859                          | 18,850                                | 18,900              | 2,466        | 2,101                             | 2,466                                | 2,309                          | 21,850                                | 21,900              | 2,916        | 2,551                             | 2,916                                | 2,759                          |
| 15,900                                | 15,950              | 2,024        | 1,659                             | 2,024                                | 1,866                          | 18,900                                | 18,950              | 2,474        | 2,109                             | 2,474                                | 2,316                          | 21,900                                | 21,950              | 2,924        | 2,559                             | 2,924                                | 2,766                          |
| 15,950                                | 16,000              | 2,031        | 1,666                             | 2,031                                | 1,874                          | 18,950                                | 19,000              | 2,481        | 2,116                             | 2,481                                | 2,324                          | 21,950                                | 22,000              | 2,931        | 2,566                             | 2,931                                | 2,774                          |
| 16,000                                |                     |              |                                   |                                      |                                | 19,000                                |                     |              |                                   |                                      |                                | 22,000                                |                     |              |                                   |                                      |                                |
| 16,000                                | 16,050              | 2,039        | 1,674                             | 2,039                                | 1,881                          | 19,000                                | 19,050              | 2,489        | 2,124                             | 2,489                                | 2,331                          | 22,000                                | 22,050              | 2,939        | 2,574                             | 2,939                                | 2,781                          |
| 16,050                                | 16,100              | 2,046        | 1,681                             | 2,046                                | 1,889                          | 19,050                                | 19,100              | 2,496        | 2,131                             | 2,496                                | 2,339                          | 22,050                                | 22,100              | 2,946        | 2,581                             | 2,946                                | 2,789                          |
| 16,100                                | 16,150              | 2,054        | 1,689                             | 2,054                                | 1,896                          | 19,100                                | 19,150              | 2,504        | 2,139                             | 2,504                                | 2,346                          | 22,100                                | 22,150              | 2,954        | 2,589                             | 2,954                                | 2,796                          |
| 16,150                                | 16,200              | 2,061        | 1,696                             | 2,061                                | 1,904                          | 19,150                                | 19,200              | 2,511        | 2,146                             | 2,511                                | 2,354                          | 22,150                                | 22,200              | 2,961        | 2,596                             | 2,961                                | 2,804                          |
| 16,200                                | 16,250              | 2,069        | 1,704                             | 2,069                                | 1,911                          | 19,200                                | 19,250              | 2,519        | 2,154                             | 2,519                                | 2,361                          | 22,200                                | 22,250              | 2,969        | 2,604                             | 2,969                                | 2,811                          |
| 16,250                                | 16,300              | 2,076        | 1,711                             | 2,076                                | 1,919                          | 19,250                                | 19,300              | 2,526        | 2,161                             | 2,526                                | 2,369                          | 22,250                                | 22,300              | 2,976        | 2,611                             | 2,976                                | 2,819                          |
| 16,300                                | 16,350              | 2,084        | 1,719                             | 2,084                                | 1,926                          | 19,300                                | 19,350              | 2,534        | 2,169                             | 2,534                                | 2,376                          | 22,300                                | 22,350              | 2,984        | 2,619                             | 2,984                                | 2,826                          |
| 16,350                                | 16,400              | 2,091        | 1,726                             | 2,091                                | 1,934                          | 19,350                                | 19,400              | 2,541        | 2,176                             | 2,541                                | 2,384                          | 22,350                                | 22,400              | 2,991        | 2,626                             | 2,991                                | 2,834                          |
| 16,400                                | 16,450              | 2,099        | 1,734                             | 2,099                                | 1,941                          | 19,400                                | 19,450              | 2,549        | 2,184                             | 2,549                                | 2,391                          | 22,400                                | 22,450              | 2,999        | 2,634                             | 2,999                                | 2,841                          |
| 16,450                                | 16,500              | 2,106        | 1,741                             | 2,106                                | 1,949                          | 19,450                                | 19,500              | 2,556        | 2,191                             | 2,556                                | 2,399                          | 22,450                                | 22,500              | 3,006        | 2,641                             | 3,006                                | 2,849                          |
| 16,500                                | 16,550              | 2,114        | 1,749                             | 2,114                                | 1,956                          | 19,500                                | 19,550              | 2,564        | 2,199                             | 2,564                                | 2,406                          | 22,500                                | 22,550              | 3,014        | 2,649                             | 3,014                                | 2,856                          |
| 16,550                                | 16,600              | 2,121        | 1,756                             | 2,121                                | 1,964                          | 19,550                                | 19,600              | 2,571        | 2,206                             | 2,571                                | 2,414                          | 22,550                                | 22,600              | 3,021        | 2,656                             | 3,021                                | 2,864                          |
| 16,600                                | 16,650              | 2,129        | 1,764                             | 2,129                                | 1,971                          | 19,600                                | 19,650              | 2,579        | 2,214                             | 2,579                                | 2,421                          | 22,600                                | 22,650              | 3,029        | 2,664                             | 3                                    |                                |

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| <b>23,000</b>                         |                     |              |                                   |                                      |                                | <b>26,000</b>                         |                     |              |                                   |                                      |                                | <b>29,000</b>                         |                     |              |                                   |                                      |                                |
| 23,000                                | 23,050              | 3,089        | 2,724                             | 3,089                                | 2,931                          | 26,000                                | 26,050              | 3,539        | 3,174                             | 3,539                                | 3,381                          | 29,000                                | 29,050              | 3,989        | 3,624                             | 3,989                                | 3,831                          |
| 23,050                                | 23,100              | 3,096        | 2,731                             | 3,096                                | 2,939                          | 26,050                                | 26,100              | 3,546        | 3,181                             | 3,546                                | 3,389                          | 29,050                                | 29,100              | 3,996        | 3,631                             | 3,996                                | 3,839                          |
| 23,100                                | 23,150              | 3,104        | 2,739                             | 3,104                                | 2,946                          | 26,100                                | 26,150              | 3,554        | 3,189                             | 3,554                                | 3,396                          | 29,100                                | 29,150              | 4,004        | 3,639                             | 4,004                                | 3,846                          |
| 23,150                                | 23,200              | 3,111        | 2,746                             | 3,111                                | 2,954                          | 26,150                                | 26,200              | 3,561        | 3,196                             | 3,561                                | 3,404                          | 29,150                                | 29,200              | 4,011        | 3,646                             | 4,011                                | 3,854                          |
| 23,200                                | 23,250              | 3,119        | 2,754                             | 3,119                                | 2,961                          | 26,200                                | 26,250              | 3,569        | 3,204                             | 3,569                                | 3,411                          | 29,200                                | 29,250              | 4,019        | 3,654                             | 4,019                                | 3,861                          |
| 23,250                                | 23,300              | 3,126        | 2,761                             | 3,126                                | 2,969                          | 26,250                                | 26,300              | 3,576        | 3,211                             | 3,576                                | 3,419                          | 29,250                                | 29,300              | 4,026        | 3,661                             | 4,026                                | 3,869                          |
| 23,300                                | 23,350              | 3,134        | 2,769                             | 3,134                                | 2,976                          | 26,300                                | 26,350              | 3,584        | 3,219                             | 3,584                                | 3,426                          | 29,300                                | 29,350              | 4,034        | 3,669                             | 4,034                                | 3,876                          |
| 23,350                                | 23,400              | 3,141        | 2,776                             | 3,141                                | 2,984                          | 26,350                                | 26,400              | 3,591        | 3,226                             | 3,591                                | 3,434                          | 29,350                                | 29,400              | 4,041        | 3,676                             | 4,041                                | 3,884                          |
| 23,400                                | 23,450              | 3,149        | 2,784                             | 3,149                                | 2,991                          | 26,400                                | 26,450              | 3,599        | 3,234                             | 3,599                                | 3,441                          | 29,400                                | 29,450              | 4,049        | 3,684                             | 4,049                                | 3,891                          |
| 23,450                                | 23,500              | 3,156        | 2,791                             | 3,156                                | 2,999                          | 26,450                                | 26,500              | 3,606        | 3,241                             | 3,606                                | 3,449                          | 29,450                                | 29,500              | 4,056        | 3,691                             | 4,056                                | 3,899                          |
| 23,500                                | 23,550              | 3,164        | 2,799                             | 3,164                                | 3,006                          | 26,500                                | 26,550              | 3,614        | 3,249                             | 3,614                                | 3,456                          | 29,500                                | 29,550              | 4,064        | 3,699                             | 4,064                                | 3,906                          |
| 23,550                                | 23,600              | 3,171        | 2,806                             | 3,171                                | 3,014                          | 26,550                                | 26,600              | 3,621        | 3,256                             | 3,621                                | 3,464                          | 29,550                                | 29,600              | 4,071        | 3,706                             | 4,071                                | 3,914                          |
| 23,600                                | 23,650              | 3,179        | 2,814                             | 3,179                                | 3,021                          | 26,600                                | 26,650              | 3,629        | 3,264                             | 3,629                                | 3,471                          | 29,600                                | 29,650              | 4,079        | 3,714                             | 4,079                                | 3,921                          |
| 23,650                                | 23,700              | 3,186        | 2,821                             | 3,186                                | 3,029                          | 26,650                                | 26,700              | 3,636        | 3,271                             | 3,636                                | 3,479                          | 29,650                                | 29,700              | 4,086        | 3,721                             | 4,086                                | 3,929                          |
| 23,700                                | 23,750              | 3,194        | 2,829                             | 3,194                                | 3,036                          | 26,700                                | 26,750              | 3,644        | 3,279                             | 3,644                                | 3,486                          | 29,700                                | 29,750              | 4,096        | 3,729                             | 4,096                                | 3,936                          |
| 23,750                                | 23,800              | 3,201        | 2,836                             | 3,201                                | 3,044                          | 26,750                                | 26,800              | 3,651        | 3,286                             | 3,651                                | 3,494                          | 29,750                                | 29,800              | 4,109        | 3,736                             | 4,109                                | 3,944                          |
| 23,800                                | 23,850              | 3,209        | 2,844                             | 3,209                                | 3,051                          | 26,800                                | 26,850              | 3,659        | 3,294                             | 3,659                                | 3,501                          | 29,800                                | 29,850              | 4,121        | 3,744                             | 4,121                                | 3,951                          |
| 23,850                                | 23,900              | 3,216        | 2,851                             | 3,216                                | 3,059                          | 26,850                                | 26,900              | 3,666        | 3,301                             | 3,666                                | 3,509                          | 29,850                                | 29,900              | 4,134        | 3,751                             | 4,134                                | 3,959                          |
| 23,900                                | 23,950              | 3,224        | 2,859                             | 3,224                                | 3,066                          | 26,900                                | 26,950              | 3,674        | 3,309                             | 3,674                                | 3,516                          | 29,900                                | 29,950              | 4,146        | 3,759                             | 4,146                                | 3,966                          |
| 23,950                                | 24,000              | 3,231        | 2,866                             | 3,231                                | 3,074                          | 26,950                                | 27,000              | 3,681        | 3,316                             | 3,681                                | 3,524                          | 29,950                                | 30,000              | 4,159        | 3,766                             | 4,159                                | 3,974                          |
| <b>24,000</b>                         |                     |              |                                   |                                      |                                | <b>27,000</b>                         |                     |              |                                   |                                      |                                | <b>30,000</b>                         |                     |              |                                   |                                      |                                |
| 24,000                                | 24,050              | 3,239        | 2,874                             | 3,239                                | 3,081                          | 27,000                                | 27,050              | 3,689        | 3,324                             | 3,689                                | 3,531                          | 30,000                                | 30,050              | 4,171        | 3,774                             | 4,171                                | 3,981                          |
| 24,050                                | 24,100              | 3,246        | 2,881                             | 3,246                                | 3,089                          | 27,050                                | 27,100              | 3,696        | 3,331                             | 3,696                                | 3,539                          | 30,050                                | 30,100              | 4,184        | 3,781                             | 4,184                                | 3,989                          |
| 24,100                                | 24,150              | 3,254        | 2,889                             | 3,254                                | 3,096                          | 27,100                                | 27,150              | 3,704        | 3,339                             | 3,704                                | 3,546                          | 30,100                                | 30,150              | 4,196        | 3,789                             | 4,196                                | 3,996                          |
| 24,150                                | 24,200              | 3,261        | 2,896                             | 3,261                                | 3,104                          | 27,150                                | 27,200              | 3,711        | 3,346                             | 3,711                                | 3,554                          | 30,150                                | 30,200              | 4,209        | 3,796                             | 4,209                                | 4,004                          |
| 24,200                                | 24,250              | 3,269        | 2,904                             | 3,269                                | 3,111                          | 27,200                                | 27,250              | 3,719        | 3,354                             | 3,719                                | 3,561                          | 30,200                                | 30,250              | 4,221        | 3,804                             | 4,221                                | 4,011                          |
| 24,250                                | 24,300              | 3,276        | 2,911                             | 3,276                                | 3,119                          | 27,250                                | 27,300              | 3,726        | 3,361                             | 3,726                                | 3,569                          | 30,250                                | 30,300              | 4,234        | 3,811                             | 4,234                                | 4,019                          |
| 24,300                                | 24,350              | 3,284        | 2,919                             | 3,284                                | 3,126                          | 27,300                                | 27,350              | 3,734        | 3,369                             | 3,734                                | 3,576                          | 30,300                                | 30,350              | 4,246        | 3,819                             | 4,246                                | 4,026                          |
| 24,350                                | 24,400              | 3,291        | 2,926                             | 3,291                                | 3,134                          | 27,350                                | 27,400              | 3,741        | 3,376                             | 3,741                                | 3,584                          | 30,350                                | 30,400              | 4,259        | 3,826                             | 4,259                                | 4,034                          |
| 24,400                                | 24,450              | 3,299        | 2,934                             | 3,299                                | 3,141                          | 27,400                                | 27,450              | 3,749        | 3,384                             | 3,749                                | 3,591                          | 30,400                                | 30,450              | 4,271        | 3,834                             | 4,271                                | 4,041                          |
| 24,450                                | 24,500              | 3,306        | 2,941                             | 3,306                                | 3,149                          | 27,450                                | 27,500              | 3,756        | 3,391                             | 3,756                                | 3,599                          | 30,450                                | 30,500              | 4,284        | 3,841                             | 4,284                                | 4,049                          |
| 24,500                                | 24,550              | 3,314        | 2,949                             | 3,314                                | 3,156                          | 27,500                                | 27,550              | 3,764        | 3,399                             | 3,764                                | 3,606                          | 30,500                                | 30,550              | 4,296        | 3,849                             | 4,296                                | 4,056                          |
| 24,550                                | 24,600              | 3,321        | 2,956                             | 3,321                                | 3,164                          | 27,550                                | 27,600              | 3,771        | 3,406                             | 3,771                                | 3,614                          | 30,550                                | 30,600              | 4,309        | 3,856                             | 4,309                                | 4,064                          |
| 24,600                                | 24,650              | 3,329        | 2,964                             | 3,329                                | 3,171                          | 27,600                                | 27,650              | 3,779        | 3,414                             | 3,779                                | 3,621                          | 30,600                                | 30,650              | 4,321        | 3,864                             | 4,321                                | 4,071                          |
| 24,650                                | 24,700              | 3,336        | 2,971                             | 3,336                                | 3,179                          | 27,650                                | 27,700              | 3,786        | 3,421                             | 3,786                                | 3,629                          | 30,650                                | 30,700              | 4,334        | 3,871                             | 4,334                                | 4,079                          |
| 24,700                                | 24,750              | 3,344        | 2,979                             | 3,344                                | 3,186                          | 27,700                                | 27,750              | 3,794        | 3,429                             | 3,794                                | 3,636                          | 30,700                                | 30,750              | 4,346        | 3,879                             | 4,346                                | 4,086                          |
| 24,750                                | 24,800              | 3,351        | 2,986                             | 3,351                                | 3,194                          | 27,750                                | 27,800              | 3,801        | 3,436                             | 3,801                                | 3,644                          | 30,750                                | 30,800              | 4,359        | 3,886                             | 4,359                                | 4,094                          |
| 24,800                                | 24,850              | 3,359        | 2,994                             | 3,359                                | 3,201                          | 27,800                                | 27,850              | 3,809        | 3,444                             | 3,809                                | 3,651                          | 30,800                                | 30,850              | 4,371        | 3,894                             | 4,371                                | 4,101                          |
| 24,850                                | 24,900              | 3,366        | 3,001                             | 3,366                                | 3,209                          | 27,850                                | 27,900              | 3,816        | 3,451                             | 3,816                                | 3,659                          | 30,850                                | 30,900              | 4,384        | 3,901                             | 4,384                                | 4,109                          |
| 24,900                                | 24,950              | 3,374        | 3,009                             | 3,374                                | 3,216                          | 27,900                                | 27,950              | 3,824        | 3,459                             | 3,824                                | 3,666                          | 30,900                                | 30,950              | 4,396        | 3,909                             | 4,396                                | 4,116                          |
| 24,950                                | 25,000              | 3,381        | 3,016                             | 3,381                                | 3,224                          | 27,950                                | 28,000              | 3,831        | 3,466                             | 3,831                                | 3,674                          | 30,950                                | 31,000              | 4,409        | 3,916                             | 4,409                                | 4,124                          |
| <b>25,000</b>                         |                     |              |                                   |                                      |                                | <b>28,000</b>                         |                     |              |                                   |                                      |                                | <b>31,000</b>                         |                     |              |                                   |                                      |                                |
| 25,000                                | 25,050              | 3,389        | 3,024                             | 3,389                                | 3,231                          | 28,000                                | 28,050              | 3,839        | 3,474                             | 3,839                                | 3,681                          | 31,000                                | 31,050              | 4,421        | 3,924                             | 4,421                                | 4,131                          |
| 25,050                                | 25,100              | 3,396        | 3,031                             | 3,396                                | 3,239                          | 28,050                                | 28,100              | 3,846        | 3,481                             | 3,846                                | 3,689                          | 31,050                                | 31,100              | 4,434        | 3,931                             | 4,434                                | 4,139                          |
| 25,100                                | 25,150              | 3,404        | 3,039                             | 3,404                                | 3,246                          | 28,100                                | 28,150              | 3,854        | 3,489                             | 3,854                                | 3,696                          | 31,100                                | 31,150              | 4,446        | 3,939                             | 4,446                                | 4,146                          |
| 25,150                                | 25,200              | 3,411        | 3,046                             | 3,411                                | 3,254                          | 28,150                                | 28,200              | 3,861        | 3,496                             | 3,861                                | 3,704                          | 31,150                                | 31,200              | 4,459        | 3,946                             | 4,459                                | 4,154                          |
| 25,200                                | 25,250              | 3,419        | 3,054                             | 3,419                                | 3,261                          | 28,200                                | 28,250              | 3,869        | 3,504                             | 3,869                                | 3,711                          | 31,200                                | 31,250              | 4,471        | 3,954                             | 4,471                                | 4,161                          |
| 25,250                                | 25,300              | 3,426        | 3,061                             | 3,426                                | 3,269                          | 28,250                                | 28,300              | 3,876        | 3,511                             | 3,876                                | 3,719                          | 31,250                                | 31,300              | 4,484        | 3,961                             | 4,484                                | 4,169                          |
| 25,300                                | 25,350              | 3,434        | 3,069                             | 3,434                                | 3,276                          | 28,300                                | 28,350              | 3,884        | 3,519                             | 3,884                                | 3,726                          | 31,300                                | 31,350              | 4,496        | 3,969                             | 4,496                                | 4,176                          |
| 25,350                                | 25,400              | 3,441        | 3,076                             | 3,441                                | 3,284                          | 28,350                                | 28,400              | 3,891        | 3,526                             | 3,891                                | 3,734                          | 31,350                                | 31,400              | 4,509        | 3,976                             | 4,509                                | 4,184                          |
| 25,400                                | 25,450              | 3,449        | 3,084                             | 3,449                                | 3,291                          | 28,400                                | 28,450              | 3,899        | 3,534                             | 3,899                                | 3,741                          | 31,400                                | 31,450              | 4,521        | 3,984                             | 4,521                                | 4,191                          |
| 25,450                                | 25,500              | 3,456        | 3,091                             | 3,456                                | 3,299                          | 28,450                                | 28,500              | 3,906        | 3,541                             | 3,906                                | 3,749                          | 31,450                                | 31,500              | 4,534        | 3,991                             | 4,534                                | 4,199                          |
| 25,500                                | 25,550              | 3,464        | 3,099                             | 3,464                                | 3,306                          | 28,500                                | 28,550              | 3,914        | 3,549                             | 3,914                                | 3,756                          | 31,500                                | 31,550              | 4,546        | 3,999                             | 4,546                                | 4,206                          |
| 25,550                                | 25,600              | 3,471        | 3,106                             | 3,471                                | 3,314                          | 28,550                                | 28,600              | 3,921        | 3,556                             | 3,921                                | 3,764                          | 31,550                                | 31,600              | 4,559        | 4,006                             | 4,559                                | 4,214                          |
| 25,600                                | 25,650              | 3,479        | 3,114                             | 3,479                                | 3,321                          | 28,600                                | 28,650              | 3,929        | 3,564                             | 3,929                                | 3,771                          | 31,600                                | 31,650              | 4,571        | 4,014                             | 4,571                                | 4,221                          |
| 25,650                                | 25,700              | 3,486        | 3,121                             | 3,486                                | 3,329                          | 28,650                                | 28,700              | 3,936        | 3,571                             | 3,936                                |                                |                                       |                     |              |                                   |                                      |                                |



**2005 Tax Table—Continued**

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| 32,000                                |                     |              |                                   |                                      |                                | 35,000                                |                     |              |                                   |                                      |                                | 38,000                                |                     |              |                                   |                                      |                                |
| 32,000                                | 32,050              | 4,671        | 4,074                             | 4,671                                | 4,281                          | 35,000                                | 35,050              | 5,421        | 4,524                             | 5,421                                | 4,731                          | 38,000                                | 38,050              | 6,171        | 4,974                             | 6,171                                | 5,181                          |
| 32,050                                | 32,100              | 4,684        | 4,081                             | 4,684                                | 4,289                          | 35,050                                | 35,100              | 5,434        | 4,531                             | 5,434                                | 4,739                          | 38,050                                | 38,100              | 6,184        | 4,981                             | 6,184                                | 5,189                          |
| 32,100                                | 32,150              | 4,696        | 4,089                             | 4,696                                | 4,296                          | 35,100                                | 35,150              | 5,446        | 4,539                             | 5,446                                | 4,746                          | 38,100                                | 38,150              | 6,196        | 4,989                             | 6,196                                | 5,196                          |
| 32,150                                | 32,200              | 4,709        | 4,096                             | 4,709                                | 4,304                          | 35,150                                | 35,200              | 5,459        | 4,546                             | 5,459                                | 4,754                          | 38,150                                | 38,200              | 6,209        | 4,996                             | 6,209                                | 5,204                          |
| 32,200                                | 32,250              | 4,721        | 4,104                             | 4,721                                | 4,311                          | 35,200                                | 35,250              | 5,471        | 4,554                             | 5,471                                | 4,761                          | 38,200                                | 38,250              | 6,221        | 5,004                             | 6,221                                | 5,211                          |
| 32,250                                | 32,300              | 4,734        | 4,111                             | 4,734                                | 4,319                          | 35,250                                | 35,300              | 5,484        | 4,561                             | 5,484                                | 4,769                          | 38,250                                | 38,300              | 6,234        | 5,011                             | 6,234                                | 5,219                          |
| 32,300                                | 32,350              | 4,746        | 4,119                             | 4,746                                | 4,326                          | 35,300                                | 35,350              | 5,496        | 4,569                             | 5,496                                | 4,776                          | 38,300                                | 38,350              | 6,246        | 5,019                             | 6,246                                | 5,226                          |
| 32,350                                | 32,400              | 4,759        | 4,126                             | 4,759                                | 4,334                          | 35,350                                | 35,400              | 5,509        | 4,576                             | 5,509                                | 4,784                          | 38,350                                | 38,400              | 6,259        | 5,026                             | 6,259                                | 5,234                          |
| 32,400                                | 32,450              | 4,771        | 4,134                             | 4,771                                | 4,341                          | 35,400                                | 35,450              | 5,521        | 4,584                             | 5,521                                | 4,791                          | 38,400                                | 38,450              | 6,271        | 5,034                             | 6,271                                | 5,241                          |
| 32,450                                | 32,500              | 4,784        | 4,141                             | 4,784                                | 4,349                          | 35,450                                | 35,500              | 5,534        | 4,591                             | 5,534                                | 4,799                          | 38,450                                | 38,500              | 6,284        | 5,041                             | 6,284                                | 5,249                          |
| 32,500                                | 32,550              | 4,796        | 4,149                             | 4,796                                | 4,356                          | 35,500                                | 35,550              | 5,546        | 4,599                             | 5,546                                | 4,806                          | 38,500                                | 38,550              | 6,296        | 5,049                             | 6,296                                | 5,256                          |
| 32,550                                | 32,600              | 4,809        | 4,156                             | 4,809                                | 4,364                          | 35,550                                | 35,600              | 5,559        | 4,606                             | 5,559                                | 4,814                          | 38,550                                | 38,600              | 6,309        | 5,056                             | 6,309                                | 5,264                          |
| 32,600                                | 32,650              | 4,821        | 4,164                             | 4,821                                | 4,371                          | 35,600                                | 35,650              | 5,571        | 4,614                             | 5,571                                | 4,821                          | 38,600                                | 38,650              | 6,321        | 5,064                             | 6,321                                | 5,271                          |
| 32,650                                | 32,700              | 4,834        | 4,171                             | 4,834                                | 4,379                          | 35,650                                | 35,700              | 5,584        | 4,621                             | 5,584                                | 4,829                          | 38,650                                | 38,700              | 6,334        | 5,071                             | 6,334                                | 5,279                          |
| 32,700                                | 32,750              | 4,846        | 4,179                             | 4,846                                | 4,386                          | 35,700                                | 35,750              | 5,596        | 4,629                             | 5,596                                | 4,836                          | 38,700                                | 38,750              | 6,346        | 5,079                             | 6,346                                | 5,286                          |
| 32,750                                | 32,800              | 4,859        | 4,186                             | 4,859                                | 4,394                          | 35,750                                | 35,800              | 5,609        | 4,636                             | 5,609                                | 4,844                          | 38,750                                | 38,800              | 6,359        | 5,086                             | 6,359                                | 5,294                          |
| 32,800                                | 32,850              | 4,871        | 4,194                             | 4,871                                | 4,401                          | 35,800                                | 35,850              | 5,621        | 4,644                             | 5,621                                | 4,851                          | 38,800                                | 38,850              | 6,371        | 5,094                             | 6,371                                | 5,301                          |
| 32,850                                | 32,900              | 4,884        | 4,201                             | 4,884                                | 4,409                          | 35,850                                | 35,900              | 5,634        | 4,651                             | 5,634                                | 4,859                          | 38,850                                | 38,900              | 6,384        | 5,101                             | 6,384                                | 5,309                          |
| 32,900                                | 32,950              | 4,896        | 4,209                             | 4,896                                | 4,416                          | 35,900                                | 35,950              | 5,646        | 4,659                             | 5,646                                | 4,866                          | 38,900                                | 38,950              | 6,396        | 5,109                             | 6,396                                | 5,316                          |
| 32,950                                | 33,000              | 4,909        | 4,216                             | 4,909                                | 4,424                          | 35,950                                | 36,000              | 5,659        | 4,666                             | 5,659                                | 4,874                          | 38,950                                | 39,000              | 6,409        | 5,116                             | 6,409                                | 5,324                          |
| 33,000                                |                     |              |                                   |                                      |                                | 36,000                                |                     |              |                                   |                                      |                                | 39,000                                |                     |              |                                   |                                      |                                |
| 33,000                                | 33,050              | 4,921        | 4,224                             | 4,921                                | 4,431                          | 36,000                                | 36,050              | 5,671        | 4,674                             | 5,671                                | 4,881                          | 39,000                                | 39,050              | 6,421        | 5,124                             | 6,421                                | 5,331                          |
| 33,050                                | 33,100              | 4,934        | 4,231                             | 4,934                                | 4,439                          | 36,050                                | 36,100              | 5,684        | 4,681                             | 5,684                                | 4,889                          | 39,050                                | 39,100              | 6,434        | 5,131                             | 6,434                                | 5,339                          |
| 33,100                                | 33,150              | 4,946        | 4,239                             | 4,946                                | 4,446                          | 36,100                                | 36,150              | 5,696        | 4,689                             | 5,696                                | 4,896                          | 39,100                                | 39,150              | 6,446        | 5,139                             | 6,446                                | 5,346                          |
| 33,150                                | 33,200              | 4,959        | 4,246                             | 4,959                                | 4,454                          | 36,150                                | 36,200              | 5,709        | 4,696                             | 5,709                                | 4,904                          | 39,150                                | 39,200              | 6,459        | 5,146                             | 6,459                                | 5,354                          |
| 33,200                                | 33,250              | 4,971        | 4,254                             | 4,971                                | 4,461                          | 36,200                                | 36,250              | 5,721        | 4,704                             | 5,721                                | 4,911                          | 39,200                                | 39,250              | 6,471        | 5,154                             | 6,471                                | 5,361                          |
| 33,250                                | 33,300              | 4,984        | 4,261                             | 4,984                                | 4,469                          | 36,250                                | 36,300              | 5,734        | 4,711                             | 5,734                                | 4,919                          | 39,250                                | 39,300              | 6,484        | 5,161                             | 6,484                                | 5,369                          |
| 33,300                                | 33,350              | 4,996        | 4,269                             | 4,996                                | 4,476                          | 36,300                                | 36,350              | 5,746        | 4,719                             | 5,746                                | 4,926                          | 39,300                                | 39,350              | 6,496        | 5,169                             | 6,496                                | 5,376                          |
| 33,350                                | 33,400              | 5,009        | 4,276                             | 5,009                                | 4,484                          | 36,350                                | 36,400              | 5,759        | 4,726                             | 5,759                                | 4,934                          | 39,350                                | 39,400              | 6,509        | 5,176                             | 6,509                                | 5,384                          |
| 33,400                                | 33,450              | 5,021        | 4,284                             | 5,021                                | 4,491                          | 36,400                                | 36,450              | 5,771        | 4,734                             | 5,771                                | 4,941                          | 39,400                                | 39,450              | 6,521        | 5,184                             | 6,521                                | 5,391                          |
| 33,450                                | 33,500              | 5,034        | 4,291                             | 5,034                                | 4,499                          | 36,450                                | 36,500              | 5,784        | 4,741                             | 5,784                                | 4,949                          | 39,450                                | 39,500              | 6,534        | 5,191                             | 6,534                                | 5,399                          |
| 33,500                                | 33,550              | 5,046        | 4,299                             | 5,046                                | 4,506                          | 36,500                                | 36,550              | 5,796        | 4,749                             | 5,796                                | 4,956                          | 39,500                                | 39,550              | 6,546        | 5,199                             | 6,546                                | 5,406                          |
| 33,550                                | 33,600              | 5,059        | 4,306                             | 5,059                                | 4,514                          | 36,550                                | 36,600              | 5,809        | 4,756                             | 5,809                                | 4,964                          | 39,550                                | 39,600              | 6,559        | 5,206                             | 6,559                                | 5,414                          |
| 33,600                                | 33,650              | 5,071        | 4,314                             | 5,071                                | 4,521                          | 36,600                                | 36,650              | 5,821        | 4,764                             | 5,821                                | 4,971                          | 39,600                                | 39,650              | 6,571        | 5,214                             | 6,571                                | 5,421                          |
| 33,650                                | 33,700              | 5,084        | 4,321                             | 5,084                                | 4,529                          | 36,650                                | 36,700              | 5,834        | 4,771                             | 5,834                                | 4,979                          | 39,650                                | 39,700              | 6,584        | 5,221                             | 6,584                                | 5,429                          |
| 33,700                                | 33,750              | 5,096        | 4,329                             | 5,096                                | 4,536                          | 36,700                                | 36,750              | 5,846        | 4,779                             | 5,846                                | 4,986                          | 39,700                                | 39,750              | 6,596        | 5,229                             | 6,596                                | 5,436                          |
| 33,750                                | 33,800              | 5,109        | 4,336                             | 5,109                                | 4,544                          | 36,750                                | 36,800              | 5,859        | 4,786                             | 5,859                                | 4,994                          | 39,750                                | 39,800              | 6,609        | 5,236                             | 6,609                                | 5,444                          |
| 33,800                                | 33,850              | 5,121        | 4,344                             | 5,121                                | 4,551                          | 36,800                                | 36,850              | 5,871        | 4,794                             | 5,871                                | 5,001                          | 39,800                                | 39,850              | 6,621        | 5,244                             | 6,621                                | 5,454                          |
| 33,850                                | 33,900              | 5,134        | 4,351                             | 5,134                                | 4,559                          | 36,850                                | 36,900              | 5,884        | 4,801                             | 5,884                                | 5,009                          | 39,850                                | 39,900              | 6,634        | 5,251                             | 6,634                                | 5,466                          |
| 33,900                                | 33,950              | 5,146        | 4,359                             | 5,146                                | 4,566                          | 36,900                                | 36,950              | 5,896        | 4,809                             | 5,896                                | 5,016                          | 39,900                                | 39,950              | 6,646        | 5,259                             | 6,646                                | 5,479                          |
| 33,950                                | 34,000              | 5,159        | 4,366                             | 5,159                                | 4,574                          | 36,950                                | 37,000              | 5,909        | 4,816                             | 5,909                                | 5,024                          | 39,950                                | 40,000              | 6,659        | 5,266                             | 6,659                                | 5,491                          |
| 34,000                                |                     |              |                                   |                                      |                                | 37,000                                |                     |              |                                   |                                      |                                | 40,000                                |                     |              |                                   |                                      |                                |
| 34,000                                | 34,050              | 5,171        | 4,374                             | 5,171                                | 4,581                          | 37,000                                | 37,050              | 5,921        | 4,824                             | 5,921                                | 5,031                          | 40,000                                | 40,050              | 6,671        | 5,274                             | 6,671                                | 5,504                          |
| 34,050                                | 34,100              | 5,184        | 4,381                             | 5,184                                | 4,589                          | 37,050                                | 37,100              | 5,934        | 4,831                             | 5,934                                | 5,039                          | 40,050                                | 40,100              | 6,684        | 5,281                             | 6,684                                | 5,516                          |
| 34,100                                | 34,150              | 5,196        | 4,389                             | 5,196                                | 4,596                          | 37,100                                | 37,150              | 5,946        | 4,839                             | 5,946                                | 5,046                          | 40,100                                | 40,150              | 6,696        | 5,289                             | 6,696                                | 5,529                          |
| 34,150                                | 34,200              | 5,209        | 4,396                             | 5,209                                | 4,604                          | 37,150                                | 37,200              | 5,959        | 4,846                             | 5,959                                | 5,054                          | 40,150                                | 40,200              | 6,709        | 5,296                             | 6,709                                | 5,541                          |
| 34,200                                | 34,250              | 5,221        | 4,404                             | 5,221                                | 4,611                          | 37,200                                | 37,250              | 5,971        | 4,854                             | 5,971                                | 5,061                          | 40,200                                | 40,250              | 6,721        | 5,304                             | 6,721                                | 5,554                          |
| 34,250                                | 34,300              | 5,234        | 4,411                             | 5,234                                | 4,619                          | 37,250                                | 37,300              | 5,984        | 4,861                             | 5,984                                | 5,069                          | 40,250                                | 40,300              | 6,734        | 5,311                             | 6,734                                | 5,566                          |
| 34,300                                | 34,350              | 5,246        | 4,419                             | 5,246                                | 4,626                          | 37,300                                | 37,350              | 5,996        | 4,869                             | 5,996                                | 5,076                          | 40,300                                | 40,350              | 6,746        | 5,319                             | 6,746                                | 5,579                          |
| 34,350                                | 34,400              | 5,259        | 4,426                             | 5,259                                | 4,634                          | 37,350                                | 37,400              | 6,009        | 4,876                             | 6,009                                | 5,084                          | 40,350                                | 40,400              | 6,759        | 5,326                             | 6,759                                | 5,591                          |
| 34,400                                | 34,450              | 5,271        | 4,434                             | 5,271                                | 4,641                          | 37,400                                | 37,450              | 6,021        | 4,884                             | 6,021                                | 5,091                          | 40,400                                | 40,450              | 6,771        | 5,334                             | 6,771                                | 5,604                          |
| 34,450                                | 34,500              | 5,284        | 4,441                             | 5,284                                | 4,649                          | 37,450                                | 37,500              | 6,034        | 4,891                             | 6,034                                | 5,099                          | 40,450                                | 40,500              | 6,784        | 5,341                             | 6,784                                | 5,616                          |
| 34,500                                | 34,550              | 5,296        | 4,449                             | 5,296                                | 4,656                          | 37,500                                | 37,550              | 6,046        | 4,899                             | 6,046                                | 5,106                          | 40,500                                | 40,550              | 6,796        | 5,349                             | 6,796                                | 5,629                          |
| 34,550                                | 34,600              | 5,309        | 4,456                             | 5,309                                | 4,664                          | 37,550                                | 37,600              | 6,059        | 4,906                             | 6,059                                | 5,114                          | 40,550                                | 40,600              | 6,809        | 5,356                             | 6,809                                | 5,641                          |
| 34,600                                | 34,650              | 5,321        | 4,464                             | 5,321                                | 4,671                          | 37,600                                | 37,650              | 6,071        | 4,914                             | 6,071                                | 5,121                          | 40,600                                | 40,650              | 6,821        | 5,364                             | 6,821                                | 5,654                          |
| 34,650                                | 34,700              | 5,334        | 4,471                             | 5,334                                | 4,679                          | 37,650                                |                     |              |                                   |                                      |                                |                                       |                     |              |                                   |                                      |                                |

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                             | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                             | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                             |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|-----------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|-----------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|-----------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a house-<br>hold |
| Your tax is—                          |                     |              |                                   |                                      |                             | Your tax is—                          |                     |              |                                   |                                      |                             | Your tax is—                          |                     |              |                                   |                                      |                             |
| 41,000                                |                     |              |                                   |                                      |                             | 44,000                                |                     |              |                                   |                                      |                             | 47,000                                |                     |              |                                   |                                      |                             |
| 41,000                                | 41,050              | 6,921        | 5,424                             | 6,921                                | 5,754                       | 44,000                                | 44,050              | 7,671        | 5,874                             | 7,671                                | 6,504                       | 47,000                                | 47,050              | 8,421        | 6,324                             | 8,421                                | 7,254                       |
| 41,050                                | 41,100              | 6,934        | 5,431                             | 6,934                                | 5,766                       | 44,050                                | 44,100              | 7,684        | 5,881                             | 7,684                                | 6,516                       | 47,050                                | 47,100              | 8,434        | 6,331                             | 8,434                                | 7,266                       |
| 41,100                                | 41,150              | 6,946        | 5,439                             | 6,946                                | 5,779                       | 44,100                                | 44,150              | 7,696        | 5,889                             | 7,696                                | 6,529                       | 47,100                                | 47,150              | 8,446        | 6,339                             | 8,446                                | 7,279                       |
| 41,150                                | 41,200              | 6,959        | 5,446                             | 6,959                                | 5,791                       | 44,150                                | 44,200              | 7,709        | 5,896                             | 7,709                                | 6,541                       | 47,150                                | 47,200              | 8,459        | 6,346                             | 8,459                                | 7,291                       |
| 41,200                                | 41,250              | 6,971        | 5,454                             | 6,971                                | 5,804                       | 44,200                                | 44,250              | 7,721        | 5,904                             | 7,721                                | 6,554                       | 47,200                                | 47,250              | 8,471        | 6,354                             | 8,471                                | 7,304                       |
| 41,250                                | 41,300              | 6,984        | 5,461                             | 6,984                                | 5,816                       | 44,250                                | 44,300              | 7,734        | 5,911                             | 7,734                                | 6,566                       | 47,250                                | 47,300              | 8,484        | 6,361                             | 8,484                                | 7,316                       |
| 41,300                                | 41,350              | 6,996        | 5,469                             | 6,996                                | 5,829                       | 44,300                                | 44,350              | 7,746        | 5,919                             | 7,746                                | 6,579                       | 47,300                                | 47,350              | 8,496        | 6,369                             | 8,496                                | 7,329                       |
| 41,350                                | 41,400              | 7,009        | 5,476                             | 7,009                                | 5,841                       | 44,350                                | 44,400              | 7,759        | 5,926                             | 7,759                                | 6,591                       | 47,350                                | 47,400              | 8,509        | 6,376                             | 8,509                                | 7,341                       |
| 41,400                                | 41,450              | 7,021        | 5,484                             | 7,021                                | 5,854                       | 44,400                                | 44,450              | 7,771        | 5,934                             | 7,771                                | 6,604                       | 47,400                                | 47,450              | 8,521        | 6,384                             | 8,521                                | 7,354                       |
| 41,450                                | 41,500              | 7,034        | 5,491                             | 7,034                                | 5,866                       | 44,450                                | 44,500              | 7,784        | 5,941                             | 7,784                                | 6,616                       | 47,450                                | 47,500              | 8,534        | 6,391                             | 8,534                                | 7,366                       |
| 41,500                                | 41,550              | 7,046        | 5,499                             | 7,046                                | 5,879                       | 44,500                                | 44,550              | 7,796        | 5,949                             | 7,796                                | 6,629                       | 47,500                                | 47,550              | 8,546        | 6,399                             | 8,546                                | 7,379                       |
| 41,550                                | 41,600              | 7,059        | 5,506                             | 7,059                                | 5,891                       | 44,550                                | 44,600              | 7,809        | 5,956                             | 7,809                                | 6,641                       | 47,550                                | 47,600              | 8,559        | 6,406                             | 8,559                                | 7,391                       |
| 41,600                                | 41,650              | 7,071        | 5,514                             | 7,071                                | 5,904                       | 44,600                                | 44,650              | 7,821        | 5,964                             | 7,821                                | 6,654                       | 47,600                                | 47,650              | 8,571        | 6,414                             | 8,571                                | 7,404                       |
| 41,650                                | 41,700              | 7,084        | 5,521                             | 7,084                                | 5,916                       | 44,650                                | 44,700              | 7,834        | 5,971                             | 7,834                                | 6,666                       | 47,650                                | 47,700              | 8,584        | 6,421                             | 8,584                                | 7,416                       |
| 41,700                                | 41,750              | 7,096        | 5,529                             | 7,096                                | 5,929                       | 44,700                                | 44,750              | 7,846        | 5,979                             | 7,846                                | 6,679                       | 47,700                                | 47,750              | 8,596        | 6,429                             | 8,596                                | 7,429                       |
| 41,750                                | 41,800              | 7,109        | 5,536                             | 7,109                                | 5,941                       | 44,750                                | 44,800              | 7,859        | 5,986                             | 7,859                                | 6,691                       | 47,750                                | 47,800              | 8,609        | 6,436                             | 8,609                                | 7,441                       |
| 41,800                                | 41,850              | 7,121        | 5,544                             | 7,121                                | 5,954                       | 44,800                                | 44,850              | 7,871        | 5,994                             | 7,871                                | 6,704                       | 47,800                                | 47,850              | 8,621        | 6,444                             | 8,621                                | 7,454                       |
| 41,850                                | 41,900              | 7,134        | 5,551                             | 7,134                                | 5,966                       | 44,850                                | 44,900              | 7,884        | 6,001                             | 7,884                                | 6,716                       | 47,850                                | 47,900              | 8,634        | 6,451                             | 8,634                                | 7,466                       |
| 41,900                                | 41,950              | 7,146        | 5,559                             | 7,146                                | 5,979                       | 44,900                                | 44,950              | 7,896        | 6,009                             | 7,896                                | 6,729                       | 47,900                                | 47,950              | 8,646        | 6,459                             | 8,646                                | 7,479                       |
| 41,950                                | 42,000              | 7,159        | 5,566                             | 7,159                                | 5,991                       | 44,950                                | 45,000              | 7,909        | 6,016                             | 7,909                                | 6,741                       | 47,950                                | 48,000              | 8,659        | 6,466                             | 8,659                                | 7,491                       |
| 42,000                                |                     |              |                                   |                                      |                             | 45,000                                |                     |              |                                   |                                      |                             | 48,000                                |                     |              |                                   |                                      |                             |
| 42,000                                | 42,050              | 7,171        | 5,574                             | 7,171                                | 6,004                       | 45,000                                | 45,050              | 7,921        | 6,024                             | 7,921                                | 6,754                       | 48,000                                | 48,050              | 8,671        | 6,474                             | 8,671                                | 7,504                       |
| 42,050                                | 42,100              | 7,184        | 5,581                             | 7,184                                | 6,016                       | 45,050                                | 45,100              | 7,934        | 6,031                             | 7,934                                | 6,766                       | 48,050                                | 48,100              | 8,684        | 6,481                             | 8,684                                | 7,516                       |
| 42,100                                | 42,150              | 7,196        | 5,589                             | 7,196                                | 6,029                       | 45,100                                | 45,150              | 7,946        | 6,039                             | 7,946                                | 6,779                       | 48,100                                | 48,150              | 8,696        | 6,489                             | 8,696                                | 7,529                       |
| 42,150                                | 42,200              | 7,209        | 5,596                             | 7,209                                | 6,041                       | 45,150                                | 45,200              | 7,959        | 6,046                             | 7,959                                | 6,791                       | 48,150                                | 48,200              | 8,709        | 6,496                             | 8,709                                | 7,541                       |
| 42,200                                | 42,250              | 7,221        | 5,604                             | 7,221                                | 6,054                       | 45,200                                | 45,250              | 7,971        | 6,054                             | 7,971                                | 6,804                       | 48,200                                | 48,250              | 8,721        | 6,504                             | 8,721                                | 7,554                       |
| 42,250                                | 42,300              | 7,234        | 5,611                             | 7,234                                | 6,066                       | 45,250                                | 45,300              | 7,984        | 6,061                             | 7,984                                | 6,816                       | 48,250                                | 48,300              | 8,734        | 6,511                             | 8,734                                | 7,566                       |
| 42,300                                | 42,350              | 7,246        | 5,619                             | 7,246                                | 6,079                       | 45,300                                | 45,350              | 7,996        | 6,069                             | 7,996                                | 6,829                       | 48,300                                | 48,350              | 8,746        | 6,519                             | 8,746                                | 7,579                       |
| 42,350                                | 42,400              | 7,259        | 5,626                             | 7,259                                | 6,091                       | 45,350                                | 45,400              | 8,009        | 6,076                             | 8,009                                | 6,841                       | 48,350                                | 48,400              | 8,759        | 6,526                             | 8,759                                | 7,591                       |
| 42,400                                | 42,450              | 7,271        | 5,634                             | 7,271                                | 6,104                       | 45,400                                | 45,450              | 8,021        | 6,084                             | 8,021                                | 6,854                       | 48,400                                | 48,450              | 8,771        | 6,534                             | 8,771                                | 7,604                       |
| 42,450                                | 42,500              | 7,284        | 5,641                             | 7,284                                | 6,116                       | 45,450                                | 45,500              | 8,034        | 6,091                             | 8,034                                | 6,866                       | 48,450                                | 48,500              | 8,784        | 6,541                             | 8,784                                | 7,616                       |
| 42,500                                | 42,550              | 7,296        | 5,649                             | 7,296                                | 6,129                       | 45,500                                | 45,550              | 8,046        | 6,099                             | 8,046                                | 6,879                       | 48,500                                | 48,550              | 8,796        | 6,549                             | 8,796                                | 7,629                       |
| 42,550                                | 42,600              | 7,309        | 5,656                             | 7,309                                | 6,141                       | 45,550                                | 45,600              | 8,059        | 6,106                             | 8,059                                | 6,891                       | 48,550                                | 48,600              | 8,809        | 6,556                             | 8,809                                | 7,641                       |
| 42,600                                | 42,650              | 7,321        | 5,664                             | 7,321                                | 6,154                       | 45,600                                | 45,650              | 8,071        | 6,114                             | 8,071                                | 6,904                       | 48,600                                | 48,650              | 8,821        | 6,564                             | 8,821                                | 7,654                       |
| 42,650                                | 42,700              | 7,334        | 5,671                             | 7,334                                | 6,166                       | 45,650                                | 45,700              | 8,084        | 6,121                             | 8,084                                | 6,916                       | 48,650                                | 48,700              | 8,834        | 6,571                             | 8,834                                | 7,666                       |
| 42,700                                | 42,750              | 7,346        | 5,679                             | 7,346                                | 6,179                       | 45,700                                | 45,750              | 8,096        | 6,129                             | 8,096                                | 6,929                       | 48,700                                | 48,750              | 8,846        | 6,579                             | 8,846                                | 7,679                       |
| 42,750                                | 42,800              | 7,359        | 5,686                             | 7,359                                | 6,191                       | 45,750                                | 45,800              | 8,109        | 6,136                             | 8,109                                | 6,941                       | 48,750                                | 48,800              | 8,859        | 6,586                             | 8,859                                | 7,691                       |
| 42,800                                | 42,850              | 7,371        | 5,694                             | 7,371                                | 6,204                       | 45,800                                | 45,850              | 8,121        | 6,144                             | 8,121                                | 6,954                       | 48,800                                | 48,850              | 8,871        | 6,594                             | 8,871                                | 7,704                       |
| 42,850                                | 42,900              | 7,384        | 5,701                             | 7,384                                | 6,216                       | 45,850                                | 45,900              | 8,134        | 6,151                             | 8,134                                | 6,966                       | 48,850                                | 48,900              | 8,884        | 6,601                             | 8,884                                | 7,716                       |
| 42,900                                | 42,950              | 7,396        | 5,709                             | 7,396                                | 6,229                       | 45,900                                | 45,950              | 8,146        | 6,159                             | 8,146                                | 6,979                       | 48,900                                | 48,950              | 8,896        | 6,609                             | 8,896                                | 7,729                       |
| 42,950                                | 43,000              | 7,409        | 5,716                             | 7,409                                | 6,241                       | 45,950                                | 46,000              | 8,159        | 6,166                             | 8,159                                | 6,991                       | 48,950                                | 49,000              | 8,909        | 6,616                             | 8,909                                | 7,741                       |
| 43,000                                |                     |              |                                   |                                      |                             | 46,000                                |                     |              |                                   |                                      |                             | 49,000                                |                     |              |                                   |                                      |                             |
| 43,000                                | 43,050              | 7,421        | 5,724                             | 7,421                                | 6,254                       | 46,000                                | 46,050              | 8,171        | 6,174                             | 8,171                                | 7,004                       | 49,000                                | 49,050              | 8,921        | 6,624                             | 8,921                                | 7,754                       |
| 43,050                                | 43,100              | 7,434        | 5,731                             | 7,434                                | 6,266                       | 46,050                                | 46,100              | 8,184        | 6,181                             | 8,184                                | 7,016                       | 49,050                                | 49,100              | 8,934        | 6,631                             | 8,934                                | 7,766                       |
| 43,100                                | 43,150              | 7,446        | 5,739                             | 7,446                                | 6,279                       | 46,100                                | 46,150              | 8,196        | 6,189                             | 8,196                                | 7,029                       | 49,100                                | 49,150              | 8,946        | 6,639                             | 8,946                                | 7,779                       |
| 43,150                                | 43,200              | 7,459        | 5,746                             | 7,459                                | 6,291                       | 46,150                                | 46,200              | 8,209        | 6,196                             | 8,209                                | 7,041                       | 49,150                                | 49,200              | 8,959        | 6,646                             | 8,959                                | 7,791                       |
| 43,200                                | 43,250              | 7,471        | 5,754                             | 7,471                                | 6,304                       | 46,200                                | 46,250              | 8,221        | 6,204                             | 8,221                                | 7,054                       | 49,200                                | 49,250              | 8,971        | 6,654                             | 8,971                                | 7,804                       |
| 43,250                                | 43,300              | 7,484        | 5,761                             | 7,484                                | 6,316                       | 46,250                                | 46,300              | 8,234        | 6,211                             | 8,234                                | 7,066                       | 49,250                                | 49,300              | 8,984        | 6,661                             | 8,984                                | 7,816                       |
| 43,300                                | 43,350              | 7,496        | 5,769                             | 7,496                                | 6,329                       | 46,300                                | 46,350              | 8,246        | 6,219                             | 8,246                                | 7,079                       | 49,300                                | 49,350              | 8,996        | 6,669                             | 8,996                                | 7,829                       |
| 43,350                                | 43,400              | 7,509        | 5,776                             | 7,509                                | 6,341                       | 46,350                                | 46,400              | 8,259        | 6,226                             | 8,259                                | 7,091                       | 49,350                                | 49,400              | 9,009        | 6,676                             | 9,009                                | 7,841                       |
| 43,400                                | 43,450              | 7,521        | 5,784                             | 7,521                                | 6,354                       | 46,400                                | 46,450              | 8,271        | 6,234                             | 8,271                                | 7,104                       | 49,400                                | 49,450              | 9,021        | 6,684                             | 9,021                                | 7,854                       |
| 43,450                                | 43,500              | 7,534        | 5,791                             | 7,534                                | 6,366                       | 46,450                                | 46,500              | 8,284        | 6,241                             | 8,284                                | 7,116                       | 49,450                                | 49,500              | 9,034        | 6,691                             | 9,034                                | 7,866                       |
| 43,500                                | 43,550              | 7,546        | 5,799                             | 7,546                                | 6,379                       | 46,500                                | 46,550              | 8,296        | 6,249                             | 8,296                                | 7,129                       | 49,500                                | 49,550              | 9,046        | 6,699                             | 9,046                                | 7,879                       |
| 43,550                                | 43,600              | 7,559        | 5,806                             | 7,559                                | 6,391                       | 46,550                                | 46,600              | 8,309        | 6,256                             | 8,309                                | 7,141                       | 49,550                                | 49,600              | 9,059        | 6,706                             | 9,059                                | 7,891                       |
| 43,600                                | 43,650              | 7,571        | 5,814                             | 7,571                                | 6,404                       | 46,600                                | 46,650              | 8,321        | 6,264                             | 8,321                                | 7,154                       | 49,600                                | 49,650              | 9,071        | 6,714                             | 9,071                                | 7,904                       |
| 43,650                                | 43,700              | 7,584        | 5,821                             | 7,584                                | 6,416                       | 46,650                                | 46,700              | 8,334        | 6,271                             | 8,334                                | 7,166                       | 49,650                                | 49,700              | 9,084        | 6,721                             | 9,084                                | 7,916                       |
| 43,700                                | 43,75               |              |                                   |                                      |                             |                                       |                     |              |                                   |                                      |                             |                                       |                     |              |                                   |                                      |                             |

**2005 Tax Table—Continued**

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| 50,000                                |                     |              |                                   |                                      |                                | 53,000                                |                     |              |                                   |                                      |                                | 56,000                                |                     |              |                                   |                                      |                                |
| 50,000                                | 50,050              | 9,171        | 6,774                             | 9,171                                | 8,004                          | 53,000                                | 53,050              | 9,921        | 7,224                             | 9,921                                | 8,754                          | 56,000                                | 56,050              | 10,671       | 7,674                             | 10,671                               | 9,504                          |
| 50,050                                | 50,100              | 9,184        | 6,781                             | 9,184                                | 8,016                          | 53,050                                | 53,100              | 9,934        | 7,231                             | 9,934                                | 8,766                          | 56,050                                | 56,100              | 10,684       | 7,681                             | 10,684                               | 9,516                          |
| 50,100                                | 50,150              | 9,196        | 6,789                             | 9,196                                | 8,029                          | 53,100                                | 53,150              | 9,946        | 7,239                             | 9,946                                | 8,779                          | 56,100                                | 56,150              | 10,696       | 7,689                             | 10,696                               | 9,529                          |
| 50,150                                | 50,200              | 9,209        | 6,796                             | 9,209                                | 8,041                          | 53,150                                | 53,200              | 9,959        | 7,246                             | 9,959                                | 8,791                          | 56,150                                | 56,200              | 10,709       | 7,696                             | 10,709                               | 9,541                          |
| 50,200                                | 50,250              | 9,221        | 6,804                             | 9,221                                | 8,054                          | 53,200                                | 53,250              | 9,971        | 7,254                             | 9,971                                | 8,804                          | 56,200                                | 56,250              | 10,721       | 7,704                             | 10,721                               | 9,554                          |
| 50,250                                | 50,300              | 9,234        | 6,811                             | 9,234                                | 8,066                          | 53,250                                | 53,300              | 9,984        | 7,261                             | 9,984                                | 8,816                          | 56,250                                | 56,300              | 10,734       | 7,711                             | 10,734                               | 9,566                          |
| 50,300                                | 50,350              | 9,246        | 6,819                             | 9,246                                | 8,079                          | 53,300                                | 53,350              | 9,996        | 7,269                             | 9,996                                | 8,829                          | 56,300                                | 56,350              | 10,746       | 7,719                             | 10,746                               | 9,579                          |
| 50,350                                | 50,400              | 9,259        | 6,826                             | 9,259                                | 8,091                          | 53,350                                | 53,400              | 10,009       | 7,276                             | 10,009                               | 8,841                          | 56,350                                | 56,400              | 10,759       | 7,726                             | 10,759                               | 9,591                          |
| 50,400                                | 50,450              | 9,271        | 6,834                             | 9,271                                | 8,104                          | 53,400                                | 53,450              | 10,021       | 7,284                             | 10,021                               | 8,854                          | 56,400                                | 56,450              | 10,771       | 7,734                             | 10,771                               | 9,604                          |
| 50,450                                | 50,500              | 9,284        | 6,841                             | 9,284                                | 8,116                          | 53,450                                | 53,500              | 10,034       | 7,291                             | 10,034                               | 8,866                          | 56,450                                | 56,500              | 10,784       | 7,741                             | 10,784                               | 9,616                          |
| 50,500                                | 50,550              | 9,296        | 6,849                             | 9,296                                | 8,129                          | 53,500                                | 53,550              | 10,046       | 7,299                             | 10,046                               | 8,879                          | 56,500                                | 56,550              | 10,796       | 7,749                             | 10,796                               | 9,629                          |
| 50,550                                | 50,600              | 9,309        | 6,856                             | 9,309                                | 8,141                          | 53,550                                | 53,600              | 10,059       | 7,306                             | 10,059                               | 8,891                          | 56,550                                | 56,600              | 10,809       | 7,756                             | 10,809                               | 9,641                          |
| 50,600                                | 50,650              | 9,321        | 6,864                             | 9,321                                | 8,154                          | 53,600                                | 53,650              | 10,071       | 7,314                             | 10,071                               | 8,904                          | 56,600                                | 56,650              | 10,821       | 7,764                             | 10,821                               | 9,654                          |
| 50,650                                | 50,700              | 9,334        | 6,871                             | 9,334                                | 8,166                          | 53,650                                | 53,700              | 10,084       | 7,321                             | 10,084                               | 8,916                          | 56,650                                | 56,700              | 10,834       | 7,771                             | 10,834                               | 9,666                          |
| 50,700                                | 50,750              | 9,346        | 6,879                             | 9,346                                | 8,179                          | 53,700                                | 53,750              | 10,096       | 7,329                             | 10,096                               | 8,929                          | 56,700                                | 56,750              | 10,846       | 7,779                             | 10,846                               | 9,679                          |
| 50,750                                | 50,800              | 9,359        | 6,886                             | 9,359                                | 8,191                          | 53,750                                | 53,800              | 10,109       | 7,336                             | 10,109                               | 8,941                          | 56,750                                | 56,800              | 10,859       | 7,786                             | 10,859                               | 9,691                          |
| 50,800                                | 50,850              | 9,371        | 6,894                             | 9,371                                | 8,204                          | 53,800                                | 53,850              | 10,121       | 7,344                             | 10,121                               | 8,954                          | 56,800                                | 56,850              | 10,871       | 7,794                             | 10,871                               | 9,704                          |
| 50,850                                | 50,900              | 9,384        | 6,901                             | 9,384                                | 8,216                          | 53,850                                | 53,900              | 10,134       | 7,351                             | 10,134                               | 8,966                          | 56,850                                | 56,900              | 10,884       | 7,801                             | 10,884                               | 9,716                          |
| 50,900                                | 50,950              | 9,396        | 6,909                             | 9,396                                | 8,229                          | 53,900                                | 53,950              | 10,146       | 7,359                             | 10,146                               | 8,979                          | 56,900                                | 56,950              | 10,896       | 7,809                             | 10,896                               | 9,729                          |
| 50,950                                | 51,000              | 9,409        | 6,916                             | 9,409                                | 8,241                          | 53,950                                | 54,000              | 10,159       | 7,366                             | 10,159                               | 8,991                          | 56,950                                | 57,000              | 10,909       | 7,816                             | 10,909                               | 9,741                          |
| 51,000                                |                     |              |                                   |                                      |                                | 54,000                                |                     |              |                                   |                                      |                                | 57,000                                |                     |              |                                   |                                      |                                |
| 51,000                                | 51,050              | 9,421        | 6,924                             | 9,421                                | 8,254                          | 54,000                                | 54,050              | 10,171       | 7,374                             | 10,171                               | 9,004                          | 57,000                                | 57,050              | 10,921       | 7,824                             | 10,921                               | 9,754                          |
| 51,050                                | 51,100              | 9,434        | 6,931                             | 9,434                                | 8,266                          | 54,050                                | 54,100              | 10,184       | 7,381                             | 10,184                               | 9,016                          | 57,050                                | 57,100              | 10,934       | 7,831                             | 10,934                               | 9,766                          |
| 51,100                                | 51,150              | 9,446        | 6,939                             | 9,446                                | 8,279                          | 54,100                                | 54,150              | 10,196       | 7,389                             | 10,196                               | 9,029                          | 57,100                                | 57,150              | 10,946       | 7,839                             | 10,946                               | 9,779                          |
| 51,150                                | 51,200              | 9,459        | 6,946                             | 9,459                                | 8,291                          | 54,150                                | 54,200              | 10,209       | 7,396                             | 10,209                               | 9,041                          | 57,150                                | 57,200              | 10,959       | 7,846                             | 10,959                               | 9,791                          |
| 51,200                                | 51,250              | 9,471        | 6,954                             | 9,471                                | 8,304                          | 54,200                                | 54,250              | 10,221       | 7,404                             | 10,221                               | 9,054                          | 57,200                                | 57,250              | 10,971       | 7,854                             | 10,971                               | 9,804                          |
| 51,250                                | 51,300              | 9,484        | 6,961                             | 9,484                                | 8,316                          | 54,250                                | 54,300              | 10,234       | 7,411                             | 10,234                               | 9,066                          | 57,250                                | 57,300              | 10,984       | 7,861                             | 10,984                               | 9,816                          |
| 51,300                                | 51,350              | 9,496        | 6,969                             | 9,496                                | 8,329                          | 54,300                                | 54,350              | 10,246       | 7,419                             | 10,246                               | 9,079                          | 57,300                                | 57,350              | 10,996       | 7,869                             | 10,996                               | 9,829                          |
| 51,350                                | 51,400              | 9,509        | 6,976                             | 9,509                                | 8,341                          | 54,350                                | 54,400              | 10,259       | 7,426                             | 10,259                               | 9,091                          | 57,350                                | 57,400              | 11,009       | 7,876                             | 11,009                               | 9,841                          |
| 51,400                                | 51,450              | 9,521        | 6,984                             | 9,521                                | 8,354                          | 54,400                                | 54,450              | 10,271       | 7,434                             | 10,271                               | 9,104                          | 57,400                                | 57,450              | 11,021       | 7,884                             | 11,021                               | 9,854                          |
| 51,450                                | 51,500              | 9,534        | 6,991                             | 9,534                                | 8,366                          | 54,450                                | 54,500              | 10,284       | 7,441                             | 10,284                               | 9,116                          | 57,450                                | 57,500              | 11,034       | 7,891                             | 11,034                               | 9,866                          |
| 51,500                                | 51,550              | 9,546        | 6,999                             | 9,546                                | 8,379                          | 54,500                                | 54,550              | 10,296       | 7,449                             | 10,296                               | 9,129                          | 57,500                                | 57,550              | 11,046       | 7,899                             | 11,046                               | 9,879                          |
| 51,550                                | 51,600              | 9,559        | 7,006                             | 9,559                                | 8,391                          | 54,550                                | 54,600              | 10,309       | 7,456                             | 10,309                               | 9,141                          | 57,550                                | 57,600              | 11,059       | 7,906                             | 11,059                               | 9,891                          |
| 51,600                                | 51,650              | 9,571        | 7,014                             | 9,571                                | 8,404                          | 54,600                                | 54,650              | 10,321       | 7,464                             | 10,321                               | 9,154                          | 57,600                                | 57,650              | 11,071       | 7,914                             | 11,071                               | 9,904                          |
| 51,650                                | 51,700              | 9,584        | 7,021                             | 9,584                                | 8,416                          | 54,650                                | 54,700              | 10,334       | 7,471                             | 10,334                               | 9,166                          | 57,650                                | 57,700              | 11,084       | 7,921                             | 11,084                               | 9,916                          |
| 51,700                                | 51,750              | 9,596        | 7,029                             | 9,596                                | 8,429                          | 54,700                                | 54,750              | 10,346       | 7,479                             | 10,346                               | 9,179                          | 57,700                                | 57,750              | 11,096       | 7,929                             | 11,096                               | 9,929                          |
| 51,750                                | 51,800              | 9,609        | 7,036                             | 9,609                                | 8,441                          | 54,750                                | 54,800              | 10,359       | 7,486                             | 10,359                               | 9,191                          | 57,750                                | 57,800              | 11,109       | 7,936                             | 11,109                               | 9,941                          |
| 51,800                                | 51,850              | 9,621        | 7,044                             | 9,621                                | 8,454                          | 54,800                                | 54,850              | 10,371       | 7,494                             | 10,371                               | 9,204                          | 57,800                                | 57,850              | 11,121       | 7,944                             | 11,121                               | 9,954                          |
| 51,850                                | 51,900              | 9,634        | 7,051                             | 9,634                                | 8,466                          | 54,850                                | 54,900              | 10,384       | 7,501                             | 10,384                               | 9,216                          | 57,850                                | 57,900              | 11,134       | 7,951                             | 11,134                               | 9,966                          |
| 51,900                                | 51,950              | 9,646        | 7,059                             | 9,646                                | 8,479                          | 54,900                                | 54,950              | 10,396       | 7,509                             | 10,396                               | 9,229                          | 57,900                                | 57,950              | 11,146       | 7,959                             | 11,146                               | 9,979                          |
| 51,950                                | 52,000              | 9,659        | 7,066                             | 9,659                                | 8,491                          | 54,950                                | 55,000              | 10,409       | 7,516                             | 10,409                               | 9,241                          | 57,950                                | 58,000              | 11,159       | 7,966                             | 11,159                               | 9,991                          |
| 52,000                                |                     |              |                                   |                                      |                                | 55,000                                |                     |              |                                   |                                      |                                | 58,000                                |                     |              |                                   |                                      |                                |
| 52,000                                | 52,050              | 9,671        | 7,074                             | 9,671                                | 8,504                          | 55,000                                | 55,050              | 10,421       | 7,524                             | 10,421                               | 9,254                          | 58,000                                | 58,050              | 11,171       | 7,974                             | 11,171                               | 10,004                         |
| 52,050                                | 52,100              | 9,684        | 7,081                             | 9,684                                | 8,516                          | 55,050                                | 55,100              | 10,434       | 7,531                             | 10,434                               | 9,266                          | 58,050                                | 58,100              | 11,184       | 7,981                             | 11,184                               | 10,016                         |
| 52,100                                | 52,150              | 9,696        | 7,089                             | 9,696                                | 8,529                          | 55,100                                | 55,150              | 10,446       | 7,539                             | 10,446                               | 9,279                          | 58,100                                | 58,150              | 11,196       | 7,989                             | 11,196                               | 10,029                         |
| 52,150                                | 52,200              | 9,709        | 7,096                             | 9,709                                | 8,541                          | 55,150                                | 55,200              | 10,459       | 7,546                             | 10,459                               | 9,291                          | 58,150                                | 58,200              | 11,209       | 7,996                             | 11,209                               | 10,041                         |
| 52,200                                | 52,250              | 9,721        | 7,104                             | 9,721                                | 8,554                          | 55,200                                | 55,250              | 10,471       | 7,554                             | 10,471                               | 9,304                          | 58,200                                | 58,250              | 11,221       | 8,004                             | 11,221                               | 10,054                         |
| 52,250                                | 52,300              | 9,734        | 7,111                             | 9,734                                | 8,566                          | 55,250                                | 55,300              | 10,484       | 7,561                             | 10,484                               | 9,316                          | 58,250                                | 58,300              | 11,234       | 8,011                             | 11,234                               | 10,066                         |
| 52,300                                | 52,350              | 9,746        | 7,119                             | 9,746                                | 8,579                          | 55,300                                | 55,350              | 10,496       | 7,569                             | 10,496                               | 9,329                          | 58,300                                | 58,350              | 11,246       | 8,019                             | 11,246                               | 10,079                         |
| 52,350                                | 52,400              | 9,759        | 7,126                             | 9,759                                | 8,591                          | 55,350                                | 55,400              | 10,509       | 7,576                             | 10,509                               | 9,341                          | 58,350                                | 58,400              | 11,259       | 8,026                             | 11,259                               | 10,091                         |
| 52,400                                | 52,450              | 9,771        | 7,134                             | 9,771                                | 8,604                          | 55,400                                | 55,450              | 10,521       | 7,584                             | 10,521                               | 9,354                          | 58,400                                | 58,450              | 11,271       | 8,034                             | 11,271                               | 10,104                         |
| 52,450                                | 52,500              | 9,784        | 7,141                             | 9,784                                | 8,616                          | 55,450                                | 55,500              | 10,534       | 7,591                             | 10,534                               | 9,366                          | 58,450                                | 58,500              | 11,284       | 8,041                             | 11,284                               | 10,116                         |
| 52,500                                | 52,550              | 9,796        | 7,149                             | 9,796                                | 8,629                          | 55,500                                | 55,550              | 10,546       | 7,599                             | 10,546                               | 9,379                          | 58,500                                | 58,550              | 11,296       | 8,049                             | 11,296                               | 10,129                         |
| 52,550                                | 52,600              | 9,809        | 7,156                             | 9,809                                | 8,641                          | 55,550                                | 55,600              | 10,559       | 7,606                             | 10,559                               | 9,391                          | 58,550                                | 58,600              | 11,309       | 8,056                             | 11,309                               | 10,141                         |
| 52,600                                | 52,650              | 9,821        | 7,164                             | 9,821                                | 8,654                          |                                       |                     |              |                                   |                                      |                                |                                       |                     |              |                                   |                                      |                                |



| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>separa-<br>tely | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| 59,000                                |                     |              |                                   |                                      |                                | 62,000                                |                     |              |                                   |                                      |                                | 65,000                                |                     |              |                                   |                                      |                                |
| 59,000                                | 59,050              | 11,421       | 8,124                             | 11,421                               | 10,254                         | 62,000                                | 62,050              | 12,171       | 8,836                             | 12,233                               | 11,004                         | 65,000                                | 65,050              | 12,921       | 9,586                             | 13,073                               | 11,754                         |
| 59,050                                | 59,100              | 11,434       | 8,131                             | 11,434                               | 10,266                         | 62,050                                | 62,100              | 12,184       | 8,849                             | 12,247                               | 11,016                         | 65,050                                | 65,100              | 12,934       | 9,599                             | 13,087                               | 11,766                         |
| 59,100                                | 59,150              | 11,446       | 8,139                             | 11,446                               | 10,279                         | 62,100                                | 62,150              | 12,196       | 8,861                             | 12,261                               | 11,029                         | 65,100                                | 65,150              | 12,946       | 9,611                             | 13,101                               | 11,779                         |
| 59,150                                | 59,200              | 11,459       | 8,146                             | 11,459                               | 10,291                         | 62,150                                | 62,200              | 12,209       | 8,874                             | 12,275                               | 11,041                         | 65,150                                | 65,200              | 12,959       | 9,624                             | 13,115                               | 11,791                         |
| 59,200                                | 59,250              | 11,471       | 8,154                             | 11,471                               | 10,304                         | 62,200                                | 62,250              | 12,221       | 8,886                             | 12,289                               | 11,054                         | 65,200                                | 65,250              | 12,971       | 9,636                             | 13,129                               | 11,804                         |
| 59,250                                | 59,300              | 11,484       | 8,161                             | 11,484                               | 10,316                         | 62,250                                | 62,300              | 12,234       | 8,899                             | 12,303                               | 11,066                         | 65,250                                | 65,300              | 12,984       | 9,649                             | 13,143                               | 11,816                         |
| 59,300                                | 59,350              | 11,496       | 8,169                             | 11,496                               | 10,329                         | 62,300                                | 62,350              | 12,246       | 8,911                             | 12,317                               | 11,079                         | 65,300                                | 65,350              | 12,996       | 9,661                             | 13,157                               | 11,829                         |
| 59,350                                | 59,400              | 11,509       | 8,176                             | 11,509                               | 10,341                         | 62,350                                | 62,400              | 12,259       | 8,924                             | 12,331                               | 11,091                         | 65,350                                | 65,400              | 13,009       | 9,674                             | 13,171                               | 11,841                         |
| 59,400                                | 59,450              | 11,521       | 8,186                             | 11,521                               | 10,354                         | 62,400                                | 62,450              | 12,271       | 8,936                             | 12,345                               | 11,104                         | 65,400                                | 65,450              | 13,021       | 9,686                             | 13,185                               | 11,854                         |
| 59,450                                | 59,500              | 11,534       | 8,199                             | 11,534                               | 10,366                         | 62,450                                | 62,500              | 12,284       | 8,949                             | 12,359                               | 11,116                         | 65,450                                | 65,500              | 13,034       | 9,699                             | 13,199                               | 11,866                         |
| 59,500                                | 59,550              | 11,546       | 8,211                             | 11,546                               | 10,379                         | 62,500                                | 62,550              | 12,296       | 8,961                             | 12,373                               | 11,129                         | 65,500                                | 65,550              | 13,046       | 9,711                             | 13,213                               | 11,879                         |
| 59,550                                | 59,600              | 11,559       | 8,224                             | 11,559                               | 10,391                         | 62,550                                | 62,600              | 12,309       | 8,974                             | 12,387                               | 11,141                         | 65,550                                | 65,600              | 13,059       | 9,724                             | 13,227                               | 11,891                         |
| 59,600                                | 59,650              | 11,571       | 8,236                             | 11,571                               | 10,404                         | 62,600                                | 62,650              | 12,321       | 8,986                             | 12,401                               | 11,154                         | 65,600                                | 65,650              | 13,071       | 9,736                             | 13,241                               | 11,904                         |
| 59,650                                | 59,700              | 11,584       | 8,249                             | 11,584                               | 10,416                         | 62,650                                | 62,700              | 12,334       | 8,999                             | 12,415                               | 11,166                         | 65,650                                | 65,700              | 13,084       | 9,749                             | 13,255                               | 11,916                         |
| 59,700                                | 59,750              | 11,596       | 8,261                             | 11,596                               | 10,429                         | 62,700                                | 62,750              | 12,346       | 9,011                             | 12,429                               | 11,179                         | 65,700                                | 65,750              | 13,096       | 9,761                             | 13,269                               | 11,929                         |
| 59,750                                | 59,800              | 11,609       | 8,274                             | 11,609                               | 10,441                         | 62,750                                | 62,800              | 12,359       | 9,024                             | 12,443                               | 11,191                         | 65,750                                | 65,800              | 13,109       | 9,774                             | 13,283                               | 11,941                         |
| 59,800                                | 59,850              | 11,621       | 8,286                             | 11,621                               | 10,454                         | 62,800                                | 62,850              | 12,371       | 9,036                             | 12,457                               | 11,204                         | 65,800                                | 65,850              | 13,121       | 9,786                             | 13,297                               | 11,954                         |
| 59,850                                | 59,900              | 11,634       | 8,299                             | 11,634                               | 10,466                         | 62,850                                | 62,900              | 12,384       | 9,049                             | 12,471                               | 11,216                         | 65,850                                | 65,900              | 13,134       | 9,799                             | 13,311                               | 11,966                         |
| 59,900                                | 59,950              | 11,646       | 8,311                             | 11,646                               | 10,479                         | 62,900                                | 62,950              | 12,396       | 9,061                             | 12,485                               | 11,229                         | 65,900                                | 65,950              | 13,146       | 9,811                             | 13,325                               | 11,979                         |
| 59,950                                | 60,000              | 11,659       | 8,324                             | 11,659                               | 10,491                         | 62,950                                | 63,000              | 12,409       | 9,074                             | 12,499                               | 11,241                         | 65,950                                | 66,000              | 13,159       | 9,824                             | 13,339                               | 11,991                         |
| 60,000                                |                     |              |                                   |                                      |                                | 63,000                                |                     |              |                                   |                                      |                                | 66,000                                |                     |              |                                   |                                      |                                |
| 60,000                                | 60,050              | 11,671       | 8,336                             | 11,673                               | 10,504                         | 63,000                                | 63,050              | 12,421       | 9,086                             | 12,513                               | 11,254                         | 66,000                                | 66,050              | 13,171       | 9,836                             | 13,353                               | 12,004                         |
| 60,050                                | 60,100              | 11,684       | 8,349                             | 11,687                               | 10,516                         | 63,050                                | 63,100              | 12,434       | 9,099                             | 12,527                               | 11,266                         | 66,050                                | 66,100              | 13,184       | 9,849                             | 13,367                               | 12,016                         |
| 60,100                                | 60,150              | 11,696       | 8,361                             | 11,701                               | 10,529                         | 63,100                                | 63,150              | 12,446       | 9,111                             | 12,541                               | 11,279                         | 66,100                                | 66,150              | 13,196       | 9,861                             | 13,381                               | 12,029                         |
| 60,150                                | 60,200              | 11,709       | 8,374                             | 11,715                               | 10,541                         | 63,150                                | 63,200              | 12,459       | 9,124                             | 12,555                               | 11,291                         | 66,150                                | 66,200              | 13,209       | 9,874                             | 13,395                               | 12,041                         |
| 60,200                                | 60,250              | 11,721       | 8,386                             | 11,729                               | 10,554                         | 63,200                                | 63,250              | 12,471       | 9,136                             | 12,569                               | 11,304                         | 66,200                                | 66,250              | 13,221       | 9,886                             | 13,409                               | 12,054                         |
| 60,250                                | 60,300              | 11,734       | 8,399                             | 11,743                               | 10,566                         | 63,250                                | 63,300              | 12,484       | 9,149                             | 12,583                               | 11,316                         | 66,250                                | 66,300              | 13,234       | 9,899                             | 13,423                               | 12,066                         |
| 60,300                                | 60,350              | 11,746       | 8,411                             | 11,757                               | 10,579                         | 63,300                                | 63,350              | 12,496       | 9,161                             | 12,597                               | 11,329                         | 66,300                                | 66,350              | 13,246       | 9,911                             | 13,437                               | 12,079                         |
| 60,350                                | 60,400              | 11,759       | 8,424                             | 11,771                               | 10,591                         | 63,350                                | 63,400              | 12,509       | 9,174                             | 12,611                               | 11,341                         | 66,350                                | 66,400              | 13,259       | 9,924                             | 13,451                               | 12,091                         |
| 60,400                                | 60,450              | 11,771       | 8,436                             | 11,785                               | 10,604                         | 63,400                                | 63,450              | 12,521       | 9,186                             | 12,625                               | 11,354                         | 66,400                                | 66,450              | 13,271       | 9,936                             | 13,465                               | 12,104                         |
| 60,450                                | 60,500              | 11,784       | 8,449                             | 11,799                               | 10,616                         | 63,450                                | 63,500              | 12,534       | 9,199                             | 12,639                               | 11,366                         | 66,450                                | 66,500              | 13,284       | 9,949                             | 13,479                               | 12,116                         |
| 60,500                                | 60,550              | 11,796       | 8,461                             | 11,813                               | 10,629                         | 63,500                                | 63,550              | 12,546       | 9,211                             | 12,653                               | 11,379                         | 66,500                                | 66,550              | 13,296       | 9,961                             | 13,493                               | 12,129                         |
| 60,550                                | 60,600              | 11,809       | 8,474                             | 11,827                               | 10,641                         | 63,550                                | 63,600              | 12,559       | 9,224                             | 12,667                               | 11,391                         | 66,550                                | 66,600              | 13,309       | 9,974                             | 13,507                               | 12,141                         |
| 60,600                                | 60,650              | 11,821       | 8,486                             | 11,841                               | 10,654                         | 63,600                                | 63,650              | 12,571       | 9,236                             | 12,681                               | 11,404                         | 66,600                                | 66,650              | 13,321       | 9,986                             | 13,521                               | 12,154                         |
| 60,650                                | 60,700              | 11,834       | 8,499                             | 11,855                               | 10,666                         | 63,650                                | 63,700              | 12,584       | 9,249                             | 12,695                               | 11,416                         | 66,650                                | 66,700              | 13,334       | 9,999                             | 13,535                               | 12,166                         |
| 60,700                                | 60,750              | 11,846       | 8,511                             | 11,869                               | 10,679                         | 63,700                                | 63,750              | 12,596       | 9,261                             | 12,709                               | 11,429                         | 66,700                                | 66,750              | 13,346       | 10,011                            | 13,549                               | 12,179                         |
| 60,750                                | 60,800              | 11,859       | 8,524                             | 11,883                               | 10,691                         | 63,750                                | 63,800              | 12,609       | 9,274                             | 12,723                               | 11,441                         | 66,750                                | 66,800              | 13,359       | 10,024                            | 13,563                               | 12,191                         |
| 60,800                                | 60,850              | 11,871       | 8,536                             | 11,897                               | 10,704                         | 63,800                                | 63,850              | 12,621       | 9,286                             | 12,737                               | 11,454                         | 66,800                                | 66,850              | 13,371       | 10,036                            | 13,577                               | 12,204                         |
| 60,850                                | 60,900              | 11,884       | 8,549                             | 11,911                               | 10,716                         | 63,850                                | 63,900              | 12,634       | 9,299                             | 12,751                               | 11,466                         | 66,850                                | 66,900              | 13,384       | 10,049                            | 13,591                               | 12,216                         |
| 60,900                                | 60,950              | 11,896       | 8,561                             | 11,925                               | 10,729                         | 63,900                                | 63,950              | 12,646       | 9,311                             | 12,765                               | 11,479                         | 66,900                                | 66,950              | 13,396       | 10,061                            | 13,605                               | 12,229                         |
| 60,950                                | 61,000              | 11,909       | 8,574                             | 11,939                               | 10,741                         | 63,950                                | 64,000              | 12,659       | 9,324                             | 12,779                               | 11,491                         | 66,950                                | 67,000              | 13,409       | 10,074                            | 13,619                               | 12,241                         |
| 61,000                                |                     |              |                                   |                                      |                                | 64,000                                |                     |              |                                   |                                      |                                | 67,000                                |                     |              |                                   |                                      |                                |
| 61,000                                | 61,050              | 11,921       | 8,586                             | 11,953                               | 10,754                         | 64,000                                | 64,050              | 12,671       | 9,336                             | 12,793                               | 11,504                         | 67,000                                | 67,050              | 13,421       | 10,086                            | 13,633                               | 12,254                         |
| 61,050                                | 61,100              | 11,934       | 8,599                             | 11,967                               | 10,766                         | 64,050                                | 64,100              | 12,684       | 9,349                             | 12,807                               | 11,516                         | 67,050                                | 67,100              | 13,434       | 10,099                            | 13,647                               | 12,266                         |
| 61,100                                | 61,150              | 11,946       | 8,611                             | 11,981                               | 10,779                         | 64,100                                | 64,150              | 12,696       | 9,361                             | 12,821                               | 11,529                         | 67,100                                | 67,150              | 13,446       | 10,111                            | 13,661                               | 12,279                         |
| 61,150                                | 61,200              | 11,959       | 8,624                             | 11,995                               | 10,791                         | 64,150                                | 64,200              | 12,709       | 9,374                             | 12,835                               | 11,541                         | 67,150                                | 67,200              | 13,459       | 10,124                            | 13,675                               | 12,291                         |
| 61,200                                | 61,250              | 11,971       | 8,636                             | 12,009                               | 10,804                         | 64,200                                | 64,250              | 12,721       | 9,386                             | 12,849                               | 11,554                         | 67,200                                | 67,250              | 13,471       | 10,136                            | 13,689                               | 12,304                         |
| 61,250                                | 61,300              | 11,984       | 8,649                             | 12,023                               | 10,816                         | 64,250                                | 64,300              | 12,734       | 9,399                             | 12,863                               | 11,566                         | 67,250                                | 67,300              | 13,484       | 10,149                            | 13,703                               | 12,316                         |
| 61,300                                | 61,350              | 11,996       | 8,661                             | 12,037                               | 10,829                         | 64,300                                | 64,350              | 12,746       | 9,411                             | 12,877                               | 11,579                         | 67,300                                | 67,350              | 13,496       | 10,161                            | 13,717                               | 12,329                         |
| 61,350                                | 61,400              | 12,009       | 8,674                             | 12,051                               | 10,841                         | 64,350                                | 64,400              | 12,759       | 9,424                             | 12,891                               | 11,591                         | 67,350                                | 67,400              | 13,509       | 10,174                            | 13,731                               | 12,341                         |
| 61,400                                | 61,450              | 12,021       | 8,686                             | 12,065                               | 10,854                         | 64,400                                | 64,450              | 12,771       | 9,436                             | 12,905                               | 11,604                         | 67,400                                | 67,450              | 13,521       | 10,186                            | 13,745                               | 12,354                         |
| 61,450                                | 61,500              | 12,034       | 8,699                             | 12,079                               | 10,866                         | 64,450                                | 64,500              | 12,784       | 9,449                             | 12,919                               | 11,616                         | 67,450                                | 67,500              | 13,534       | 10,199                            | 13,759                               | 12,366                         |
| 61,500                                | 61,550              | 12,046       | 8,711                             | 12,093                               | 10,879                         | 64,500                                | 64,550              | 12,796       | 9,461                             | 12,933                               | 11,629                         | 67,500                                | 67,550              | 13,546       | 10,211                            | 13,773                               | 12                             |

2005 Tax Table—Continued

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| 68,000                                |                     |              |                                   |                                      |                                | 71,000                                |                     |              |                                   |                                      |                                | 74,000                                |                     |              |                                   |                                      |                                |
| 68,000                                | 68,050              | 13,671       | 10,336                            | 13,913                               | 12,504                         | 71,000                                | 71,050              | 14,421       | 11,086                            | 14,753                               | 13,254                         | 74,000                                | 74,050              | 15,234       | 11,836                            | 15,593                               | 14,004                         |
| 68,050                                | 68,100              | 13,684       | 10,349                            | 13,927                               | 12,516                         | 71,050                                | 71,100              | 14,434       | 11,099                            | 14,767                               | 13,266                         | 74,050                                | 74,100              | 15,248       | 11,849                            | 15,607                               | 14,016                         |
| 68,100                                | 68,150              | 13,696       | 10,361                            | 13,941                               | 12,529                         | 71,100                                | 71,150              | 14,446       | 11,111                            | 14,781                               | 13,279                         | 74,100                                | 74,150              | 15,262       | 11,861                            | 15,621                               | 14,029                         |
| 68,150                                | 68,200              | 13,709       | 10,374                            | 13,955                               | 12,541                         | 71,150                                | 71,200              | 14,459       | 11,124                            | 14,795                               | 13,291                         | 74,150                                | 74,200              | 15,276       | 11,874                            | 15,635                               | 14,041                         |
| 68,200                                | 68,250              | 13,721       | 10,386                            | 13,969                               | 12,554                         | 71,200                                | 71,250              | 14,471       | 11,136                            | 14,809                               | 13,304                         | 74,200                                | 74,250              | 15,290       | 11,886                            | 15,649                               | 14,054                         |
| 68,250                                | 68,300              | 13,734       | 10,399                            | 13,983                               | 12,566                         | 71,250                                | 71,300              | 14,484       | 11,149                            | 14,823                               | 13,316                         | 74,250                                | 74,300              | 15,304       | 11,899                            | 15,663                               | 14,066                         |
| 68,300                                | 68,350              | 13,746       | 10,411                            | 13,997                               | 12,579                         | 71,300                                | 71,350              | 14,496       | 11,161                            | 14,837                               | 13,329                         | 74,300                                | 74,350              | 15,318       | 11,911                            | 15,677                               | 14,079                         |
| 68,350                                | 68,400              | 13,759       | 10,424                            | 14,011                               | 12,591                         | 71,350                                | 71,400              | 14,509       | 11,174                            | 14,851                               | 13,341                         | 74,350                                | 74,400              | 15,332       | 11,924                            | 15,691                               | 14,091                         |
| 68,400                                | 68,450              | 13,771       | 10,436                            | 14,025                               | 12,604                         | 71,400                                | 71,450              | 14,521       | 11,186                            | 14,865                               | 13,354                         | 74,400                                | 74,450              | 15,346       | 11,936                            | 15,705                               | 14,104                         |
| 68,450                                | 68,500              | 13,784       | 10,449                            | 14,039                               | 12,616                         | 71,450                                | 71,500              | 14,534       | 11,199                            | 14,879                               | 13,366                         | 74,450                                | 74,500              | 15,360       | 11,949                            | 15,719                               | 14,116                         |
| 68,500                                | 68,550              | 13,796       | 10,461                            | 14,053                               | 12,629                         | 71,500                                | 71,550              | 14,546       | 11,211                            | 14,893                               | 13,379                         | 74,500                                | 74,550              | 15,374       | 11,961                            | 15,733                               | 14,129                         |
| 68,550                                | 68,600              | 13,809       | 10,474                            | 14,067                               | 12,641                         | 71,550                                | 71,600              | 14,559       | 11,224                            | 14,907                               | 13,391                         | 74,550                                | 74,600              | 15,388       | 11,974                            | 15,747                               | 14,141                         |
| 68,600                                | 68,650              | 13,821       | 10,486                            | 14,081                               | 12,654                         | 71,600                                | 71,650              | 14,571       | 11,236                            | 14,921                               | 13,404                         | 74,600                                | 74,650              | 15,402       | 11,986                            | 15,761                               | 14,154                         |
| 68,650                                | 68,700              | 13,834       | 10,499                            | 14,095                               | 12,666                         | 71,650                                | 71,700              | 14,584       | 11,249                            | 14,935                               | 13,416                         | 74,650                                | 74,700              | 15,416       | 11,999                            | 15,775                               | 14,166                         |
| 68,700                                | 68,750              | 13,846       | 10,511                            | 14,109                               | 12,679                         | 71,700                                | 71,750              | 14,596       | 11,261                            | 14,949                               | 13,429                         | 74,700                                | 74,750              | 15,430       | 12,011                            | 15,789                               | 14,179                         |
| 68,750                                | 68,800              | 13,859       | 10,524                            | 14,123                               | 12,691                         | 71,750                                | 71,800              | 14,609       | 11,274                            | 14,963                               | 13,441                         | 74,750                                | 74,800              | 15,444       | 12,024                            | 15,803                               | 14,191                         |
| 68,800                                | 68,850              | 13,871       | 10,536                            | 14,137                               | 12,704                         | 71,800                                | 71,850              | 14,621       | 11,286                            | 14,977                               | 13,454                         | 74,800                                | 74,850              | 15,458       | 12,036                            | 15,817                               | 14,204                         |
| 68,850                                | 68,900              | 13,884       | 10,549                            | 14,151                               | 12,716                         | 71,850                                | 71,900              | 14,634       | 11,299                            | 14,991                               | 13,466                         | 74,850                                | 74,900              | 15,472       | 12,049                            | 15,831                               | 14,216                         |
| 68,900                                | 68,950              | 13,896       | 10,561                            | 14,165                               | 12,729                         | 71,900                                | 71,950              | 14,646       | 11,311                            | 15,005                               | 13,479                         | 74,900                                | 74,950              | 15,486       | 12,061                            | 15,845                               | 14,229                         |
| 68,950                                | 69,000              | 13,909       | 10,574                            | 14,179                               | 12,741                         | 71,950                                | 72,000              | 14,660       | 11,324                            | 15,019                               | 13,491                         | 74,950                                | 75,000              | 15,500       | 12,074                            | 15,859                               | 14,241                         |
| 69,000                                |                     |              |                                   |                                      |                                | 72,000                                |                     |              |                                   |                                      |                                | 75,000                                |                     |              |                                   |                                      |                                |
| 69,000                                | 69,050              | 13,921       | 10,586                            | 14,193                               | 12,754                         | 72,000                                | 72,050              | 14,674       | 11,336                            | 15,033                               | 13,504                         | 75,000                                | 75,050              | 15,514       | 12,086                            | 15,873                               | 14,254                         |
| 69,050                                | 69,100              | 13,934       | 10,599                            | 14,207                               | 12,766                         | 72,050                                | 72,100              | 14,688       | 11,349                            | 15,047                               | 13,516                         | 75,050                                | 75,100              | 15,528       | 12,099                            | 15,887                               | 14,266                         |
| 69,100                                | 69,150              | 13,946       | 10,611                            | 14,221                               | 12,779                         | 72,100                                | 72,150              | 14,702       | 11,361                            | 15,061                               | 13,529                         | 75,100                                | 75,150              | 15,542       | 12,111                            | 15,901                               | 14,279                         |
| 69,150                                | 69,200              | 13,959       | 10,624                            | 14,235                               | 12,791                         | 72,150                                | 72,200              | 14,716       | 11,374                            | 15,075                               | 13,541                         | 75,150                                | 75,200              | 15,556       | 12,124                            | 15,915                               | 14,291                         |
| 69,200                                | 69,250              | 13,971       | 10,636                            | 14,249                               | 12,804                         | 72,200                                | 72,250              | 14,730       | 11,386                            | 15,089                               | 13,554                         | 75,200                                | 75,250              | 15,570       | 12,136                            | 15,929                               | 14,304                         |
| 69,250                                | 69,300              | 13,984       | 10,649                            | 14,263                               | 12,816                         | 72,250                                | 72,300              | 14,744       | 11,399                            | 15,103                               | 13,566                         | 75,250                                | 75,300              | 15,584       | 12,149                            | 15,943                               | 14,316                         |
| 69,300                                | 69,350              | 13,996       | 10,661                            | 14,277                               | 12,829                         | 72,300                                | 72,350              | 14,758       | 11,411                            | 15,117                               | 13,579                         | 75,300                                | 75,350              | 15,598       | 12,161                            | 15,957                               | 14,329                         |
| 69,350                                | 69,400              | 14,009       | 10,674                            | 14,291                               | 12,841                         | 72,350                                | 72,400              | 14,772       | 11,424                            | 15,131                               | 13,591                         | 75,350                                | 75,400              | 15,612       | 12,174                            | 15,971                               | 14,341                         |
| 69,400                                | 69,450              | 14,021       | 10,686                            | 14,305                               | 12,854                         | 72,400                                | 72,450              | 14,786       | 11,436                            | 15,145                               | 13,604                         | 75,400                                | 75,450              | 15,626       | 12,186                            | 15,985                               | 14,354                         |
| 69,450                                | 69,500              | 14,034       | 10,699                            | 14,319                               | 12,866                         | 72,450                                | 72,500              | 14,800       | 11,449                            | 15,159                               | 13,616                         | 75,450                                | 75,500              | 15,640       | 12,199                            | 15,999                               | 14,366                         |
| 69,500                                | 69,550              | 14,046       | 10,711                            | 14,333                               | 12,879                         | 72,500                                | 72,550              | 14,814       | 11,461                            | 15,173                               | 13,629                         | 75,500                                | 75,550              | 15,654       | 12,211                            | 16,013                               | 14,379                         |
| 69,550                                | 69,600              | 14,059       | 10,724                            | 14,347                               | 12,891                         | 72,550                                | 72,600              | 14,828       | 11,474                            | 15,187                               | 13,641                         | 75,550                                | 75,600              | 15,668       | 12,224                            | 16,027                               | 14,391                         |
| 69,600                                | 69,650              | 14,071       | 10,736                            | 14,361                               | 12,904                         | 72,600                                | 72,650              | 14,842       | 11,486                            | 15,201                               | 13,654                         | 75,600                                | 75,650              | 15,682       | 12,236                            | 16,041                               | 14,404                         |
| 69,650                                | 69,700              | 14,084       | 10,749                            | 14,375                               | 12,916                         | 72,650                                | 72,700              | 14,856       | 11,499                            | 15,215                               | 13,666                         | 75,650                                | 75,700              | 15,696       | 12,249                            | 16,055                               | 14,416                         |
| 69,700                                | 69,750              | 14,096       | 10,761                            | 14,389                               | 12,929                         | 72,700                                | 72,750              | 14,870       | 11,511                            | 15,229                               | 13,679                         | 75,700                                | 75,750              | 15,710       | 12,261                            | 16,069                               | 14,429                         |
| 69,750                                | 69,800              | 14,109       | 10,774                            | 14,403                               | 12,941                         | 72,750                                | 72,800              | 14,884       | 11,524                            | 15,243                               | 13,691                         | 75,750                                | 75,800              | 15,724       | 12,274                            | 16,083                               | 14,441                         |
| 69,800                                | 69,850              | 14,121       | 10,786                            | 14,417                               | 12,954                         | 72,800                                | 72,850              | 14,898       | 11,536                            | 15,257                               | 13,704                         | 75,800                                | 75,850              | 15,738       | 12,286                            | 16,097                               | 14,454                         |
| 69,850                                | 69,900              | 14,134       | 10,799                            | 14,431                               | 12,966                         | 72,850                                | 72,900              | 14,912       | 11,549                            | 15,271                               | 13,716                         | 75,850                                | 75,900              | 15,752       | 12,299                            | 16,111                               | 14,466                         |
| 69,900                                | 69,950              | 14,146       | 10,811                            | 14,445                               | 12,979                         | 72,900                                | 72,950              | 14,926       | 11,561                            | 15,285                               | 13,729                         | 75,900                                | 75,950              | 15,766       | 12,311                            | 16,125                               | 14,479                         |
| 69,950                                | 70,000              | 14,159       | 10,824                            | 14,459                               | 12,991                         | 72,950                                | 73,000              | 14,940       | 11,574                            | 15,299                               | 13,741                         | 75,950                                | 76,000              | 15,780       | 12,324                            | 16,139                               | 14,491                         |
| 70,000                                |                     |              |                                   |                                      |                                | 73,000                                |                     |              |                                   |                                      |                                | 76,000                                |                     |              |                                   |                                      |                                |
| 70,000                                | 70,050              | 14,171       | 10,836                            | 14,473                               | 13,004                         | 73,000                                | 73,050              | 14,954       | 11,586                            | 15,313                               | 13,754                         | 76,000                                | 76,050              | 15,794       | 12,336                            | 16,153                               | 14,504                         |
| 70,050                                | 70,100              | 14,184       | 10,849                            | 14,487                               | 13,016                         | 73,050                                | 73,100              | 14,968       | 11,599                            | 15,327                               | 13,766                         | 76,050                                | 76,100              | 15,808       | 12,349                            | 16,167                               | 14,516                         |
| 70,100                                | 70,150              | 14,196       | 10,861                            | 14,501                               | 13,029                         | 73,100                                | 73,150              | 14,982       | 11,611                            | 15,341                               | 13,779                         | 76,100                                | 76,150              | 15,822       | 12,361                            | 16,181                               | 14,529                         |
| 70,150                                | 70,200              | 14,209       | 10,874                            | 14,515                               | 13,041                         | 73,150                                | 73,200              | 14,996       | 11,624                            | 15,355                               | 13,791                         | 76,150                                | 76,200              | 15,836       | 12,374                            | 16,195                               | 14,541                         |
| 70,200                                | 70,250              | 14,221       | 10,886                            | 14,529                               | 13,054                         | 73,200                                | 73,250              | 15,010       | 11,636                            | 15,369                               | 13,804                         | 76,200                                | 76,250              | 15,850       | 12,386                            | 16,209                               | 14,554                         |
| 70,250                                | 70,300              | 14,234       | 10,899                            | 14,543                               | 13,066                         | 73,250                                | 73,300              | 15,024       | 11,649                            | 15,383                               | 13,816                         | 76,250                                | 76,300              | 15,864       | 12,399                            | 16,223                               | 14,566                         |
| 70,300                                | 70,350              | 14,246       | 10,911                            | 14,557                               | 13,079                         | 73,300                                | 73,350              | 15,038       | 11,661                            | 15,397                               | 13,829                         | 76,300                                | 76,350              | 15,878       | 12,411                            | 16,237                               | 14,579                         |
| 70,350                                | 70,400              | 14,259       | 10,924                            | 14,571                               | 13,091                         | 73,350                                | 73,400              | 15,052       | 11,674                            | 15,411                               | 13,841                         | 76,350                                | 76,400              | 15,892       | 12,424                            | 16,251                               | 14,591                         |
| 70,400                                | 70,450              | 14,271       | 10,936                            | 14,585                               | 13,104                         | 73,400                                | 73,450              | 15,066       | 11,686                            | 15,425                               | 13,854                         | 76,400                                | 76,450              | 15,906       | 12,436                            | 16,265                               | 14,604                         |
| 70,450                                | 70,500              | 14,284       | 10,949                            | 14,599                               | 13,116                         | 73,450                                | 73,500              | 15,080       | 11,699                            | 15,439                               | 13,866                         | 76,450                                | 76,500              | 15,920       | 12,449                            | 16,279                               | 14,616                         |
| 70,500                                | 70,550              | 14,296       | 10,9                              |                                      |                                |                                       |                     |              |                                   |                                      |                                |                                       |                     |              |                                   |                                      |                                |

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     |              |                                   |                                      |                                | Your tax is—                          |                     |              |                                   |                                      |                                | Your tax is—                          |                     |              |                                   |                                      |                                |
| <b>77,000</b>                         |                     |              |                                   |                                      |                                | <b>80,000</b>                         |                     |              |                                   |                                      |                                | <b>83,000</b>                         |                     |              |                                   |                                      |                                |
| 77,000                                | 77,050              | 16,074       | 12,586                            | 16,433                               | 14,754                         | 80,000                                | 80,050              | 16,914       | 13,336                            | 17,273                               | 15,504                         | 83,000                                | 83,050              | 17,754       | 14,086                            | 18,113                               | 16,254                         |
| 77,050                                | 77,100              | 16,088       | 12,599                            | 16,447                               | 14,766                         | 80,050                                | 80,100              | 16,928       | 13,349                            | 17,287                               | 15,516                         | 83,050                                | 83,100              | 17,768       | 14,099                            | 18,127                               | 16,266                         |
| 77,100                                | 77,150              | 16,102       | 12,611                            | 16,461                               | 14,779                         | 80,100                                | 80,150              | 16,942       | 13,361                            | 17,301                               | 15,529                         | 83,100                                | 83,150              | 17,782       | 14,111                            | 18,141                               | 16,277                         |
| 77,150                                | 77,200              | 16,116       | 12,624                            | 16,475                               | 14,791                         | 80,150                                | 80,200              | 16,956       | 13,374                            | 17,315                               | 15,541                         | 83,150                                | 83,200              | 17,796       | 14,124                            | 18,155                               | 16,291                         |
| 77,200                                | 77,250              | 16,130       | 12,636                            | 16,489                               | 14,804                         | 80,200                                | 80,250              | 16,970       | 13,386                            | 17,329                               | 15,554                         | 83,200                                | 83,250              | 17,810       | 14,136                            | 18,169                               | 16,304                         |
| 77,250                                | 77,300              | 16,144       | 12,649                            | 16,503                               | 14,816                         | 80,250                                | 80,300              | 16,984       | 13,399                            | 17,343                               | 15,566                         | 83,250                                | 83,300              | 17,824       | 14,149                            | 18,183                               | 16,316                         |
| 77,300                                | 77,350              | 16,158       | 12,661                            | 16,517                               | 14,829                         | 80,300                                | 80,350              | 16,998       | 13,411                            | 17,357                               | 15,579                         | 83,300                                | 83,350              | 17,838       | 14,161                            | 18,197                               | 16,329                         |
| 77,350                                | 77,400              | 16,172       | 12,674                            | 16,531                               | 14,841                         | 80,350                                | 80,400              | 17,012       | 13,424                            | 17,371                               | 15,591                         | 83,350                                | 83,400              | 17,852       | 14,174                            | 18,211                               | 16,341                         |
| 77,400                                | 77,450              | 16,186       | 12,686                            | 16,545                               | 14,854                         | 80,400                                | 80,450              | 17,026       | 13,436                            | 17,385                               | 15,604                         | 83,400                                | 83,450              | 17,866       | 14,186                            | 18,225                               | 16,354                         |
| 77,450                                | 77,500              | 16,200       | 12,699                            | 16,559                               | 14,866                         | 80,450                                | 80,500              | 17,040       | 13,449                            | 17,399                               | 15,616                         | 83,450                                | 83,500              | 17,880       | 14,199                            | 18,239                               | 16,366                         |
| 77,500                                | 77,550              | 16,214       | 12,711                            | 16,573                               | 14,879                         | 80,500                                | 80,550              | 17,054       | 13,461                            | 17,413                               | 15,629                         | 83,500                                | 83,550              | 17,894       | 14,211                            | 18,253                               | 16,379                         |
| 77,550                                | 77,600              | 16,228       | 12,724                            | 16,587                               | 14,891                         | 80,550                                | 80,600              | 17,068       | 13,474                            | 17,427                               | 15,641                         | 83,550                                | 83,600              | 17,908       | 14,224                            | 18,267                               | 16,391                         |
| 77,600                                | 77,650              | 16,242       | 12,736                            | 16,601                               | 14,904                         | 80,600                                | 80,650              | 17,082       | 13,486                            | 17,441                               | 15,654                         | 83,600                                | 83,650              | 17,922       | 14,236                            | 18,281                               | 16,404                         |
| 77,650                                | 77,700              | 16,256       | 12,749                            | 16,615                               | 14,916                         | 80,650                                | 80,700              | 17,096       | 13,499                            | 17,455                               | 15,666                         | 83,650                                | 83,700              | 17,936       | 14,249                            | 18,295                               | 16,416                         |
| 77,700                                | 77,750              | 16,270       | 12,761                            | 16,629                               | 14,929                         | 80,700                                | 80,750              | 17,110       | 13,511                            | 17,469                               | 15,679                         | 83,700                                | 83,750              | 17,950       | 14,261                            | 18,309                               | 16,429                         |
| 77,750                                | 77,800              | 16,284       | 12,774                            | 16,643                               | 14,941                         | 80,750                                | 80,800              | 17,124       | 13,524                            | 17,483                               | 15,691                         | 83,750                                | 83,800              | 17,964       | 14,274                            | 18,323                               | 16,441                         |
| 77,800                                | 77,850              | 16,298       | 12,786                            | 16,657                               | 14,954                         | 80,800                                | 80,850              | 17,138       | 13,536                            | 17,497                               | 15,704                         | 83,800                                | 83,850              | 17,978       | 14,286                            | 18,337                               | 16,454                         |
| 77,850                                | 77,900              | 16,312       | 12,799                            | 16,671                               | 14,966                         | 80,850                                | 80,900              | 17,152       | 13,549                            | 17,511                               | 15,716                         | 83,850                                | 83,900              | 17,992       | 14,299                            | 18,351                               | 16,466                         |
| 77,900                                | 77,950              | 16,326       | 12,811                            | 16,685                               | 14,979                         | 80,900                                | 80,950              | 17,166       | 13,561                            | 17,525                               | 15,729                         | 83,900                                | 83,950              | 18,006       | 14,311                            | 18,365                               | 16,479                         |
| 77,950                                | 78,000              | 16,340       | 12,824                            | 16,699                               | 14,991                         | 80,950                                | 81,000              | 17,180       | 13,574                            | 17,539                               | 15,741                         | 83,950                                | 84,000              | 18,020       | 14,324                            | 18,379                               | 16,491                         |
| <b>78,000</b>                         |                     |              |                                   |                                      |                                | <b>81,000</b>                         |                     |              |                                   |                                      |                                | <b>84,000</b>                         |                     |              |                                   |                                      |                                |
| 78,000                                | 78,050              | 16,354       | 12,836                            | 16,713                               | 15,004                         | 81,000                                | 81,050              | 17,194       | 13,586                            | 17,553                               | 15,754                         | 84,000                                | 84,050              | 18,034       | 14,336                            | 18,393                               | 16,504                         |
| 78,050                                | 78,100              | 16,368       | 12,849                            | 16,727                               | 15,016                         | 81,050                                | 81,100              | 17,208       | 13,599                            | 17,567                               | 15,766                         | 84,050                                | 84,100              | 18,048       | 14,349                            | 18,407                               | 16,516                         |
| 78,100                                | 78,150              | 16,382       | 12,861                            | 16,741                               | 15,029                         | 81,100                                | 81,150              | 17,222       | 13,611                            | 17,581                               | 15,779                         | 84,100                                | 84,150              | 18,062       | 14,361                            | 18,421                               | 16,529                         |
| 78,150                                | 78,200              | 16,396       | 12,874                            | 16,755                               | 15,041                         | 81,150                                | 81,200              | 17,236       | 13,624                            | 17,595                               | 15,791                         | 84,150                                | 84,200              | 18,076       | 14,374                            | 18,435                               | 16,541                         |
| 78,200                                | 78,250              | 16,410       | 12,886                            | 16,769                               | 15,054                         | 81,200                                | 81,250              | 17,250       | 13,636                            | 17,609                               | 15,804                         | 84,200                                | 84,250              | 18,090       | 14,386                            | 18,449                               | 16,554                         |
| 78,250                                | 78,300              | 16,424       | 12,899                            | 16,783                               | 15,066                         | 81,250                                | 81,300              | 17,264       | 13,649                            | 17,623                               | 15,816                         | 84,250                                | 84,300              | 18,104       | 14,399                            | 18,463                               | 16,566                         |
| 78,300                                | 78,350              | 16,438       | 12,911                            | 16,797                               | 15,079                         | 81,300                                | 81,350              | 17,278       | 13,661                            | 17,637                               | 15,829                         | 84,300                                | 84,350              | 18,118       | 14,411                            | 18,477                               | 16,579                         |
| 78,350                                | 78,400              | 16,452       | 12,924                            | 16,811                               | 15,091                         | 81,350                                | 81,400              | 17,292       | 13,674                            | 17,651                               | 15,841                         | 84,350                                | 84,400              | 18,132       | 14,424                            | 18,491                               | 16,591                         |
| 78,400                                | 78,450              | 16,466       | 12,936                            | 16,825                               | 15,104                         | 81,400                                | 81,450              | 17,306       | 13,686                            | 17,665                               | 15,854                         | 84,400                                | 84,450              | 18,146       | 14,436                            | 18,505                               | 16,604                         |
| 78,450                                | 78,500              | 16,480       | 12,949                            | 16,839                               | 15,116                         | 81,450                                | 81,500              | 17,320       | 13,699                            | 17,679                               | 15,866                         | 84,450                                | 84,500              | 18,160       | 14,449                            | 18,519                               | 16,616                         |
| 78,500                                | 78,550              | 16,494       | 12,961                            | 16,853                               | 15,129                         | 81,500                                | 81,550              | 17,334       | 13,711                            | 17,693                               | 15,879                         | 84,500                                | 84,550              | 18,174       | 14,461                            | 18,533                               | 16,629                         |
| 78,550                                | 78,600              | 16,508       | 12,974                            | 16,867                               | 15,141                         | 81,550                                | 81,600              | 17,348       | 13,724                            | 17,707                               | 15,891                         | 84,550                                | 84,600              | 18,188       | 14,474                            | 18,547                               | 16,641                         |
| 78,600                                | 78,650              | 16,522       | 12,986                            | 16,881                               | 15,154                         | 81,600                                | 81,650              | 17,362       | 13,736                            | 17,721                               | 15,904                         | 84,600                                | 84,650              | 18,202       | 14,486                            | 18,561                               | 16,654                         |
| 78,650                                | 78,700              | 16,536       | 12,999                            | 16,895                               | 15,166                         | 81,650                                | 81,700              | 17,376       | 13,749                            | 17,735                               | 15,916                         | 84,650                                | 84,700              | 18,216       | 14,499                            | 18,575                               | 16,666                         |
| 78,700                                | 78,750              | 16,550       | 13,011                            | 16,909                               | 15,179                         | 81,700                                | 81,750              | 17,390       | 13,761                            | 17,749                               | 15,929                         | 84,700                                | 84,750              | 18,230       | 14,511                            | 18,589                               | 16,679                         |
| 78,750                                | 78,800              | 16,564       | 13,024                            | 16,923                               | 15,191                         | 81,750                                | 81,800              | 17,404       | 13,774                            | 17,763                               | 15,941                         | 84,750                                | 84,800              | 18,244       | 14,524                            | 18,603                               | 16,691                         |
| 78,800                                | 78,850              | 16,578       | 13,036                            | 16,937                               | 15,204                         | 81,800                                | 81,850              | 17,418       | 13,786                            | 17,777                               | 15,954                         | 84,800                                | 84,850              | 18,258       | 14,536                            | 18,617                               | 16,704                         |
| 78,850                                | 78,900              | 16,592       | 13,049                            | 16,951                               | 15,216                         | 81,850                                | 81,900              | 17,432       | 13,799                            | 17,791                               | 15,966                         | 84,850                                | 84,900              | 18,272       | 14,549                            | 18,631                               | 16,716                         |
| 78,900                                | 78,950              | 16,606       | 13,061                            | 16,965                               | 15,229                         | 81,900                                | 81,950              | 17,446       | 13,811                            | 17,805                               | 15,979                         | 84,900                                | 84,950              | 18,286       | 14,561                            | 18,645                               | 16,729                         |
| 78,950                                | 79,000              | 16,620       | 13,074                            | 16,979                               | 15,241                         | 81,950                                | 82,000              | 17,460       | 13,824                            | 17,819                               | 15,991                         | 84,950                                | 85,000              | 18,300       | 14,574                            | 18,659                               | 16,741                         |
| <b>79,000</b>                         |                     |              |                                   |                                      |                                | <b>82,000</b>                         |                     |              |                                   |                                      |                                | <b>85,000</b>                         |                     |              |                                   |                                      |                                |
| 79,000                                | 79,050              | 16,634       | 13,086                            | 16,993                               | 15,254                         | 82,000                                | 82,050              | 17,474       | 13,836                            | 17,833                               | 16,004                         | 85,000                                | 85,050              | 18,314       | 14,586                            | 18,673                               | 16,754                         |
| 79,050                                | 79,100              | 16,648       | 13,099                            | 17,007                               | 15,266                         | 82,050                                | 82,100              | 17,488       | 13,849                            | 17,847                               | 16,016                         | 85,050                                | 85,100              | 18,328       | 14,599                            | 18,687                               | 16,766                         |
| 79,100                                | 79,150              | 16,662       | 13,111                            | 17,021                               | 15,279                         | 82,100                                | 82,150              | 17,502       | 13,861                            | 17,861                               | 16,029                         | 85,100                                | 85,150              | 18,342       | 14,611                            | 18,701                               | 16,779                         |
| 79,150                                | 79,200              | 16,676       | 13,124                            | 17,035                               | 15,291                         | 82,150                                | 82,200              | 17,516       | 13,874                            | 17,875                               | 16,041                         | 85,150                                | 85,200              | 18,356       | 14,624                            | 18,715                               | 16,791                         |
| 79,200                                | 79,250              | 16,690       | 13,136                            | 17,049                               | 15,304                         | 82,200                                | 82,250              | 17,530       | 13,886                            | 17,889                               | 16,054                         | 85,200                                | 85,250              | 18,370       | 14,636                            | 18,729                               | 16,804                         |
| 79,250                                | 79,300              | 16,704       | 13,149                            | 17,063                               | 15,316                         | 82,250                                | 82,300              | 17,544       | 13,899                            | 17,903                               | 16,066                         | 85,250                                | 85,300              | 18,384       | 14,649                            | 18,743                               | 16,816                         |
| 79,300                                | 79,350              | 16,718       | 13,161                            | 17,077                               | 15,329                         | 82,300                                | 82,350              | 17,558       | 13,911                            | 17,917                               | 16,079                         | 85,300                                | 85,350              | 18,398       | 14,661                            | 18,757                               | 16,829                         |
| 79,350                                | 79,400              | 16,732       | 13,174                            | 17,091                               | 15,341                         | 82,350                                | 82,400              | 17,572       | 13,924                            | 17,931                               | 16,091                         | 85,350                                | 85,400              | 18,412       | 14,674                            | 18,771                               | 16,841                         |
| 79,400                                | 79,450              | 16,746       | 13,186                            | 17,105                               | 15,354                         | 82,400                                | 82,450              | 17,586       | 13,936                            | 17,945                               | 16,104                         | 85,400                                | 85,450              | 18,426       | 14,686                            | 18,785                               | 16,854                         |
| 79,450                                | 79,500              | 16,760       | 13,199                            | 17,119                               | 15,366                         | 82,450                                | 82,500              | 17,600       | 13,949                            | 17,959                               | 16,116                         | 85,450                                | 85,500              | 18,440       | 14,699                            | 18,799                               | 16,866                         |
|                                       |                     |              |                                   |                                      |                                |                                       |                     |              |                                   |                                      |                                |                                       |                     |              |                                   |                                      |                                |



**2005 Tax Table—Continued**

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                | If line 43<br>(taxable<br>income) is— |                     | And you are— |                                   |                                      |                                |
|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--------------|-----------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly<br>* | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                | Your tax is—                          |                     | Your tax is— |                                   |                                      |                                |
| <b>86,000</b>                         |                     |              |                                   |                                      |                                | <b>89,000</b>                         |                     |              |                                   |                                      |                                | <b>92,000</b>                         |                     |              |                                   |                                      |                                |
| 86,000                                | 86,050              | 18,594       | 14,836                            | 18,953                               | 17,004                         | 89,000                                | 89,050              | 19,434       | 15,586                            | 19,793                               | 17,754                         | 92,000                                | 92,050              | 20,274       | 16,336                            | 20,664                               | 18,504                         |
| 86,050                                | 86,100              | 18,608       | 14,849                            | 18,967                               | 17,016                         | 89,050                                | 89,100              | 19,448       | 15,599                            | 19,807                               | 17,766                         | 92,050                                | 92,100              | 20,288       | 16,349                            | 20,681                               | 18,516                         |
| 86,100                                | 86,150              | 18,622       | 14,861                            | 18,981                               | 17,029                         | 89,100                                | 89,150              | 19,462       | 15,611                            | 19,821                               | 17,779                         | 92,100                                | 92,150              | 20,302       | 16,361                            | 20,697                               | 18,529                         |
| 86,150                                | 86,200              | 18,636       | 14,874                            | 18,995                               | 17,041                         | 89,150                                | 89,200              | 19,476       | 15,624                            | 19,835                               | 17,791                         | 92,150                                | 92,200              | 20,316       | 16,374                            | 20,714                               | 18,541                         |
| 86,200                                | 86,250              | 18,650       | 14,886                            | 19,009                               | 17,054                         | 89,200                                | 89,250              | 19,490       | 15,636                            | 19,849                               | 17,804                         | 92,200                                | 92,250              | 20,330       | 16,386                            | 20,730                               | 18,554                         |
| 86,250                                | 86,300              | 18,664       | 14,899                            | 19,023                               | 17,066                         | 89,250                                | 89,300              | 19,504       | 15,649                            | 19,863                               | 17,816                         | 92,250                                | 92,300              | 20,344       | 16,399                            | 20,747                               | 18,566                         |
| 86,300                                | 86,350              | 18,678       | 14,911                            | 19,037                               | 17,079                         | 89,300                                | 89,350              | 19,518       | 15,661                            | 19,877                               | 17,829                         | 92,300                                | 92,350              | 20,358       | 16,411                            | 20,763                               | 18,579                         |
| 86,350                                | 86,400              | 18,692       | 14,924                            | 19,051                               | 17,091                         | 89,350                                | 89,400              | 19,532       | 15,674                            | 19,891                               | 17,841                         | 92,350                                | 92,400              | 20,372       | 16,424                            | 20,780                               | 18,591                         |
| 86,400                                | 86,450              | 18,706       | 14,936                            | 19,065                               | 17,104                         | 89,400                                | 89,450              | 19,546       | 15,686                            | 19,905                               | 17,854                         | 92,400                                | 92,450              | 20,386       | 16,436                            | 20,796                               | 18,604                         |
| 86,450                                | 86,500              | 18,720       | 14,949                            | 19,079                               | 17,116                         | 89,450                                | 89,500              | 19,560       | 15,699                            | 19,919                               | 17,866                         | 92,450                                | 92,500              | 20,400       | 16,449                            | 20,813                               | 18,616                         |
| 86,500                                | 86,550              | 18,734       | 14,961                            | 19,093                               | 17,129                         | 89,500                                | 89,550              | 19,574       | 15,711                            | 19,933                               | 17,879                         | 92,500                                | 92,550              | 20,414       | 16,461                            | 20,829                               | 18,629                         |
| 86,550                                | 86,600              | 18,748       | 14,974                            | 19,107                               | 17,141                         | 89,550                                | 89,600              | 19,588       | 15,724                            | 19,947                               | 17,891                         | 92,550                                | 92,600              | 20,428       | 16,474                            | 20,846                               | 18,641                         |
| 86,600                                | 86,650              | 18,762       | 14,986                            | 19,121                               | 17,154                         | 89,600                                | 89,650              | 19,602       | 15,736                            | 19,961                               | 17,904                         | 92,600                                | 92,650              | 20,442       | 16,486                            | 20,862                               | 18,654                         |
| 86,650                                | 86,700              | 18,776       | 14,999                            | 19,135                               | 17,166                         | 89,650                                | 89,700              | 19,616       | 15,749                            | 19,975                               | 17,916                         | 92,650                                | 92,700              | 20,456       | 16,499                            | 20,879                               | 18,666                         |
| 86,700                                | 86,750              | 18,790       | 15,011                            | 19,149                               | 17,179                         | 89,700                                | 89,750              | 19,630       | 15,761                            | 19,989                               | 17,929                         | 92,700                                | 92,750              | 20,470       | 16,511                            | 20,895                               | 18,679                         |
| 86,750                                | 86,800              | 18,804       | 15,024                            | 19,163                               | 17,191                         | 89,750                                | 89,800              | 19,644       | 15,774                            | 20,003                               | 17,941                         | 92,750                                | 92,800              | 20,484       | 16,524                            | 20,912                               | 18,691                         |
| 86,800                                | 86,850              | 18,818       | 15,036                            | 19,177                               | 17,204                         | 89,800                                | 89,850              | 19,658       | 15,786                            | 20,017                               | 17,954                         | 92,800                                | 92,850              | 20,498       | 16,536                            | 20,928                               | 18,704                         |
| 86,850                                | 86,900              | 18,832       | 15,049                            | 19,191                               | 17,216                         | 89,850                                | 89,900              | 19,672       | 15,799                            | 20,031                               | 17,966                         | 92,850                                | 92,900              | 20,512       | 16,549                            | 20,945                               | 18,716                         |
| 86,900                                | 86,950              | 18,846       | 15,061                            | 19,205                               | 17,229                         | 89,900                                | 89,950              | 19,686       | 15,811                            | 20,045                               | 17,979                         | 92,900                                | 92,950              | 20,526       | 16,561                            | 20,961                               | 18,729                         |
| 86,950                                | 87,000              | 18,860       | 15,074                            | 19,219                               | 17,241                         | 89,950                                | 90,000              | 19,700       | 15,824                            | 20,059                               | 17,991                         | 92,950                                | 93,000              | 20,540       | 16,574                            | 20,978                               | 18,741                         |
| <b>87,000</b>                         |                     |              |                                   |                                      |                                | <b>90,000</b>                         |                     |              |                                   |                                      |                                | <b>93,000</b>                         |                     |              |                                   |                                      |                                |
| 87,000                                | 87,050              | 18,874       | 15,086                            | 19,233                               | 17,254                         | 90,000                                | 90,050              | 19,714       | 15,836                            | 20,073                               | 18,004                         | 93,000                                | 93,050              | 20,554       | 16,586                            | 20,994                               | 18,754                         |
| 87,050                                | 87,100              | 18,888       | 15,099                            | 19,247                               | 17,266                         | 90,050                                | 90,100              | 19,728       | 15,849                            | 20,087                               | 18,016                         | 93,050                                | 93,100              | 20,568       | 16,599                            | 21,011                               | 18,766                         |
| 87,100                                | 87,150              | 18,902       | 15,111                            | 19,261                               | 17,279                         | 90,100                                | 90,150              | 19,742       | 15,861                            | 20,101                               | 18,029                         | 93,100                                | 93,150              | 20,582       | 16,611                            | 21,027                               | 18,779                         |
| 87,150                                | 87,200              | 18,916       | 15,124                            | 19,275                               | 17,291                         | 90,150                                | 90,200              | 19,756       | 15,874                            | 20,115                               | 18,041                         | 93,150                                | 93,200              | 20,596       | 16,624                            | 21,044                               | 18,791                         |
| 87,200                                | 87,250              | 18,930       | 15,136                            | 19,289                               | 17,304                         | 90,200                                | 90,250              | 19,770       | 15,886                            | 20,129                               | 18,054                         | 93,200                                | 93,250              | 20,610       | 16,636                            | 21,060                               | 18,804                         |
| 87,250                                | 87,300              | 18,944       | 15,149                            | 19,303                               | 17,316                         | 90,250                                | 90,300              | 19,784       | 15,899                            | 20,143                               | 18,066                         | 93,250                                | 93,300              | 20,624       | 16,649                            | 21,077                               | 18,816                         |
| 87,300                                | 87,350              | 18,958       | 15,161                            | 19,317                               | 17,329                         | 90,300                                | 90,350              | 19,798       | 15,911                            | 20,157                               | 18,079                         | 93,300                                | 93,350              | 20,638       | 16,661                            | 21,093                               | 18,829                         |
| 87,350                                | 87,400              | 18,972       | 15,174                            | 19,331                               | 17,341                         | 90,350                                | 90,400              | 19,812       | 15,924                            | 20,171                               | 18,091                         | 93,350                                | 93,400              | 20,652       | 16,674                            | 21,110                               | 18,841                         |
| 87,400                                | 87,450              | 18,986       | 15,186                            | 19,345                               | 17,354                         | 90,400                                | 90,450              | 19,826       | 15,936                            | 20,185                               | 18,104                         | 93,400                                | 93,450              | 20,666       | 16,686                            | 21,126                               | 18,854                         |
| 87,450                                | 87,500              | 19,000       | 15,199                            | 19,359                               | 17,366                         | 90,450                                | 90,500              | 19,840       | 15,949                            | 20,199                               | 18,116                         | 93,450                                | 93,500              | 20,680       | 16,699                            | 21,143                               | 18,866                         |
| 87,500                                | 87,550              | 19,014       | 15,211                            | 19,373                               | 17,379                         | 90,500                                | 90,550              | 19,854       | 15,961                            | 20,213                               | 18,129                         | 93,500                                | 93,550              | 20,694       | 16,711                            | 21,159                               | 18,879                         |
| 87,550                                | 87,600              | 19,028       | 15,224                            | 19,387                               | 17,391                         | 90,550                                | 90,600              | 19,868       | 15,974                            | 20,227                               | 18,141                         | 93,550                                | 93,600              | 20,708       | 16,724                            | 21,176                               | 18,891                         |
| 87,600                                | 87,650              | 19,042       | 15,236                            | 19,401                               | 17,404                         | 90,600                                | 90,650              | 19,882       | 15,986                            | 20,241                               | 18,154                         | 93,600                                | 93,650              | 20,722       | 16,736                            | 21,192                               | 18,904                         |
| 87,650                                | 87,700              | 19,056       | 15,249                            | 19,415                               | 17,416                         | 90,650                                | 90,700              | 19,896       | 15,999                            | 20,255                               | 18,166                         | 93,650                                | 93,700              | 20,736       | 16,749                            | 21,209                               | 18,916                         |
| 87,700                                | 87,750              | 19,070       | 15,261                            | 19,429                               | 17,429                         | 90,700                                | 90,750              | 19,910       | 16,011                            | 20,269                               | 18,179                         | 93,700                                | 93,750              | 20,750       | 16,761                            | 21,225                               | 18,929                         |
| 87,750                                | 87,800              | 19,084       | 15,274                            | 19,443                               | 17,441                         | 90,750                                | 90,800              | 19,924       | 16,024                            | 20,283                               | 18,191                         | 93,750                                | 93,800              | 20,764       | 16,774                            | 21,242                               | 18,941                         |
| 87,800                                | 87,850              | 19,098       | 15,286                            | 19,457                               | 17,454                         | 90,800                                | 90,850              | 19,938       | 16,036                            | 20,297                               | 18,204                         | 93,800                                | 93,850              | 20,778       | 16,786                            | 21,258                               | 18,954                         |
| 87,850                                | 87,900              | 19,112       | 15,299                            | 19,471                               | 17,466                         | 90,850                                | 90,900              | 19,952       | 16,049                            | 20,311                               | 18,216                         | 93,850                                | 93,900              | 20,792       | 16,799                            | 21,275                               | 18,966                         |
| 87,900                                | 87,950              | 19,126       | 15,311                            | 19,485                               | 17,479                         | 90,900                                | 90,950              | 19,966       | 16,061                            | 20,325                               | 18,229                         | 93,900                                | 93,950              | 20,806       | 16,811                            | 21,291                               | 18,979                         |
| 87,950                                | 88,000              | 19,140       | 15,324                            | 19,499                               | 17,491                         | 90,950                                | 91,000              | 19,980       | 16,074                            | 20,339                               | 18,241                         | 93,950                                | 94,000              | 20,820       | 16,824                            | 21,308                               | 18,991                         |
| <b>88,000</b>                         |                     |              |                                   |                                      |                                | <b>91,000</b>                         |                     |              |                                   |                                      |                                | <b>94,000</b>                         |                     |              |                                   |                                      |                                |
| 88,000                                | 88,050              | 19,154       | 15,336                            | 19,513                               | 17,504                         | 91,000                                | 91,050              | 19,994       | 16,086                            | 20,353                               | 18,254                         | 94,000                                | 94,050              | 20,834       | 16,836                            | 21,324                               | 19,004                         |
| 88,050                                | 88,100              | 19,168       | 15,349                            | 19,527                               | 17,516                         | 91,050                                | 91,100              | 20,008       | 16,099                            | 20,367                               | 18,266                         | 94,050                                | 94,100              | 20,848       | 16,849                            | 21,341                               | 19,016                         |
| 88,100                                | 88,150              | 19,182       | 15,361                            | 19,541                               | 17,529                         | 91,100                                | 91,150              | 20,022       | 16,111                            | 20,381                               | 18,279                         | 94,100                                | 94,150              | 20,862       | 16,861                            | 21,357                               | 19,029                         |
| 88,150                                | 88,200              | 19,196       | 15,374                            | 19,555                               | 17,541                         | 91,150                                | 91,200              | 20,036       | 16,124                            | 20,395                               | 18,291                         | 94,150                                | 94,200              | 20,876       | 16,874                            | 21,374                               | 19,041                         |
| 88,200                                | 88,250              | 19,210       | 15,386                            | 19,569                               | 17,554                         | 91,200                                | 91,250              | 20,050       | 16,136                            | 20,409                               | 18,304                         | 94,200                                | 94,250              | 20,890       | 16,886                            | 21,390                               | 19,054                         |
| 88,250                                | 88,300              | 19,224       | 15,399                            | 19,583                               | 17,566                         | 91,250                                | 91,300              | 20,064       | 16,149                            | 20,423                               | 18,316                         | 94,250                                | 94,300              | 20,904       | 16,899                            | 21,407                               | 19,066                         |



**2005 Tax Table—Continued**

| If line 43<br>(taxable<br>income) is— |                     | And you are— |                              |                                      |                                | If line 43<br>(taxable<br>income) is—  |                     | And you are— |                              |                                      |                                |
|---------------------------------------|---------------------|--------------|------------------------------|--------------------------------------|--------------------------------|--|---------------------|--------------|------------------------------|--------------------------------------|--------------------------------|
| At<br>least                           | But<br>less<br>than | Single       | Married<br>filing<br>jointly | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold | At<br>least  | But<br>less<br>than | Single       | Married<br>filing<br>jointly | Married<br>filing<br>sepa-<br>rately | Head<br>of a<br>house-<br>hold |
| Your tax is—                          |                     |              |                              |                                      |                                | Your tax is—   |                     |              |                              |                                      |                                |
| <b>95,000</b>                         |                     |              |                              |                                      |                                | <b>98,000</b>  |                     |              |                              |                                      |                                |
| 95,000                                | 95,050              | 21,114       | 17,086                       | 21,654                               | 19,254                         | 98,000   | 98,050              | 21,954       | 17,836                       | 22,644                               | 20,004                         |
| 95,050                                | 95,100              | 21,128       | 17,099                       | 21,671                               | 19,266                         | 98,050   | 98,100              | 21,968       | 17,849                       | 22,661                               | 20,016                         |
| 95,100                                | 95,150              | 21,142       | 17,111                       | 21,687                               | 19,279                         | 98,100   | 98,150              | 21,982       | 17,861                       | 22,677                               | 20,029                         |
| 95,150                                | 95,200              | 21,156       | 17,124                       | 21,704                               | 19,291                         | 98,150   | 98,200              | 21,996       | 17,874                       | 22,694                               | 20,041                         |
| 95,200                                | 95,250              | 21,170       | 17,136                       | 21,720                               | 19,304                         | 98,200   | 98,250              | 22,010       | 17,886                       | 22,710                               | 20,054                         |
| 95,250                                | 95,300              | 21,184       | 17,149                       | 21,737                               | 19,316                         | 98,250   | 98,300              | 22,024       | 17,899                       | 22,727                               | 20,066                         |
| 95,300                                | 95,350              | 21,198       | 17,161                       | 21,753                               | 19,329                         | 98,300   | 98,350              | 22,038       | 17,911                       | 22,743                               | 20,079                         |
| 95,350                                | 95,400              | 21,212       | 17,174                       | 21,770                               | 19,341                         | 98,350   | 98,400              | 22,052       | 17,924                       | 22,760                               | 20,091                         |
| 95,400                                | 95,450              | 21,226       | 17,186                       | 21,786                               | 19,354                         | 98,400   | 98,450              | 22,066       | 17,936                       | 22,776                               | 20,104                         |
| 95,450                                | 95,500              | 21,240       | 17,199                       | 21,803                               | 19,366                         | 98,450   | 98,500              | 22,080       | 17,949                       | 22,793                               | 20,116                         |
| 95,500                                | 95,550              | 21,254       | 17,211                       | 21,819                               | 19,379                         | 98,500   | 98,550              | 22,094       | 17,961                       | 22,809                               | 20,129                         |
| 95,550                                | 95,600              | 21,268       | 17,224                       | 21,836                               | 19,391                         | 98,550   | 98,600              | 22,108       | 17,974                       | 22,826                               | 20,141                         |
| 95,600                                | 95,650              | 21,282       | 17,236                       | 21,852                               | 19,404                         | 98,600   | 98,650              | 22,122       | 17,986                       | 22,842                               | 20,154                         |
| 95,650                                | 95,700              | 21,296       | 17,249                       | 21,869                               | 19,416                         | 98,650   | 98,700              | 22,136       | 17,999                       | 22,859                               | 20,166                         |
| 95,700                                | 95,750              | 21,310       | 17,261                       | 21,885                               | 19,429                         | 98,700   | 98,750              | 22,150       | 18,011                       | 22,875                               | 20,179                         |
| 95,750                                | 95,800              | 21,324       | 17,274                       | 21,902                               | 19,441                         | 98,750   | 98,800              | 22,164       | 18,024                       | 22,892                               | 20,191                         |
| 95,800                                | 95,850              | 21,338       | 17,286                       | 21,918                               | 19,454                         | 98,800   | 98,850              | 22,178       | 18,036                       | 22,908                               | 20,204                         |
| 95,850                                | 95,900              | 21,352       | 17,299                       | 21,935                               | 19,466                         | 98,850   | 98,900              | 22,192       | 18,049                       | 22,925                               | 20,216                         |
| 95,900                                | 95,950              | 21,366       | 17,311                       | 21,951                               | 19,479                         | 98,900   | 98,950              | 22,206       | 18,061                       | 22,941                               | 20,229                         |
| 95,950                                | 96,000              | 21,380       | 17,324                       | 21,968                               | 19,491                         | 98,950   | 99,000              | 22,220       | 18,074                       | 22,958                               | 20,241                         |
| <b>96,000</b>                         |                     |              |                              |                                      |                                | <b>99,000</b>  |                     |              |                              |                                      |                                |
| 96,000                                | 96,050              | 21,394       | 17,336                       | 21,984                               | 19,504                         | 99,000   | 99,050              | 22,234       | 18,086                       | 22,974                               | 20,254                         |
| 96,050                                | 96,100              | 21,408       | 17,349                       | 22,001                               | 19,516                         | 99,050   | 99,100              | 22,248       | 18,099                       | 22,991                               | 20,266                         |
| 96,100                                | 96,150              | 21,422       | 17,361                       | 22,017                               | 19,529                         | 99,100   | 99,150              | 22,262       | 18,111                       | 23,007                               | 20,279                         |
| 96,150                                | 96,200              | 21,436       | 17,374                       | 22,034                               | 19,541                         | 99,150   | 99,200              | 22,276       | 18,124                       | 23,024                               | 20,291                         |
| 96,200                                | 96,250              | 21,450       | 17,386                       | 22,050                               | 19,554                         | 99,200   | 99,250              | 22,290       | 18,136                       | 23,040                               | 20,304                         |
| 96,250                                | 96,300              | 21,464       | 17,399                       | 22,067                               | 19,566                         | 99,250   | 99,300              | 22,304       | 18,149                       | 23,057                               | 20,316                         |
| 96,300                                | 96,350              | 21,478       | 17,411                       | 22,083                               | 19,579                         | 99,300   | 99,350              | 22,318       | 18,161                       | 23,073                               | 20,329                         |
| 96,350                                | 96,400              | 21,492       | 17,424                       | 22,100                               | 19,591                         | 99,350   | 99,400              | 22,332       | 18,174                       | 23,090                               | 20,341                         |
| 96,400                                | 96,450              | 21,506       | 17,436                       | 22,116                               | 19,604                         | 99,400   | 99,450              | 22,346       | 18,186                       | 23,106                               | 20,354                         |
| 96,450                                | 96,500              | 21,520       | 17,449                       | 22,133                               | 19,616                         | 99,450   | 99,500              | 22,360       | 18,199                       | 23,123                               | 20,366                         |
| 96,500                                | 96,550              | 21,534       | 17,461                       | 22,149                               | 19,629                         | 99,500   | 99,550              | 22,374       | 18,211                       | 23,139                               | 20,379                         |
| 96,550                                | 96,600              | 21,548       | 17,474                       | 22,166                               | 19,641                         | 99,550   | 99,600              | 22,388       | 18,224                       | 23,156                               | 20,391                         |
| 96,600                                | 96,650              | 21,562       | 17,486                       | 22,182                               | 19,654                         | 99,600   | 99,650              | 22,402       | 18,236                       | 23,172                               | 20,404                         |
| 96,650                                | 96,700              | 21,576       | 17,499                       | 22,199                               | 19,666                         | 99,650   | 99,700              | 22,416       | 18,249                       | 23,189                               | 20,416                         |
| 96,700                                | 96,750              | 21,590       | 17,511                       | 22,215                               | 19,679                         | 99,700   | 99,750              | 22,430       | 18,261                       | 23,205                               | 20,429                         |
| 96,750                                | 96,800              | 21,604       | 17,524                       | 22,232                               | 19,691                         | 99,750   | 99,800              | 22,444       | 18,274                       | 23,222                               | 20,441                         |
| 96,800                                | 96,850              | 21,618       | 17,536                       | 22,248                               | 19,704                         | 99,800   | 99,850              | 22,458       | 18,286                       | 23,238                               | 20,454                         |
| 96,850                                | 96,900              | 21,632       | 17,549                       | 22,265                               | 19,716                         | 99,850   | 99,900              | 22,472       | 18,299                       | 23,255                               | 20,466                         |
| 96,900                                | 96,950              | 21,646       | 17,561                       | 22,281                               | 19,729                         | 99,900   | 99,950              | 22,486       | 18,311                       | 23,271                               | 20,479                         |
| 96,950                                | 97,000              | 21,660       | 17,574                       | 22,298                               | 19,741                         | 99,950   | 100,000             | 22,500       | 18,324                       | 23,288                               | 20,491                         |
| <b>97,000</b>                         |                     |              |                              |                                      |                                | <div> <b>\$100,000<br/>or over —<br/>use the Tax<br/>Computation<br/>Worksheet<br/>on page 72</b> </div> |                     |              |                              |                                      |                                |
| 97,000                                | 97,050              | 21,674       | 17,586                       | 22,314                               | 19,754                         |  |                     |              |                              |                                      |                                |
| 97,050                                | 97,100              | 21,688       | 17,599                       | 22,331                               | 19,766                         |  |                     |              |                              |                                      |                                |
| 97,100                                | 97,150              | 21,702       | 17,611                       | 22,347                               | 19,779                         |  |                     |              |                              |                                      |                                |
| 97,150                                | 97,200              | 21,716       | 17,624                       | 22,364                               | 19,791                         |  |                     |              |                              |                                      |                                |
| 97,200                                | 97,250              | 21,730       | 17,636                       | 22,380                               | 19,804                         |  |                     |              |                              |                                      |                                |
| 97,250                                | 97,300              | 21,744       | 17,649                       | 22,397                               | 19,816                         |  |                     |              |                              |                                      |                                |
| 97,300                                | 97,350              | 21,758       | 17,661                       | 22,413                               | 19,829                         |  |                     |              |                              |                                      |                                |
| 97,350                                | 97,400              | 21,772       | 17,674                       | 22,430                               | 19,841                         |  |                     |              |                              |                                      |                                |
| 97,400                                | 97,450              | 21,786       | 17,686                       | 22,446                               | 19,854                         |  |                     |              |                              |                                      |                                |
| 97,450                                | 97,500              | 21,800       | 17,699                       | 22,463                               | 19,866                         |  |                     |              |                              |                                      |                                |
| 97,500                                | 97,550              | 21,814       | 17,711                       | 22,479                               | 19,879                         |  |                     |              |                              |                                      |                                |
| 97,550                                | 97,600              | 21,828       | 17,724                       | 22,496                               | 19,891                         |  |                     |              |                              |                                      |                                |
| 97,600                                | 97,650              | 21,842       | 17,736                       | 22,512                               | 19,904                         |  |                     |              |                              |                                      |                                |
| 97,650                                | 97,700              | 21,856       | 17,749                       | 22,529                               | 19,916                         |  |                     |              |                              |                                      |                                |
| 97,700                                | 97,750              | 21,870       | 17,761                       | 22,545                               | 19,929                         |  |                     |              |                              |                                      |                                |
| 97,750                                | 97,800              | 21,884       | 17,774                       | 22,562                               | 19,941                         |  |                     |              |                              |                                      |                                |
| 97,800                                | 97,850              | 21,898       | 17,786                       | 22,578                               | 19,954                         |  |                     |              |                              |                                      |                                |
| 97,850                                | 97,900              | 21,912       | 17,799                       | 22,595                               | 19,966                         |  |                     |              |                              |                                      |                                |
| 97,900                                | 97,950              | 21,926       | 17,811                       | 22,611                               | 19,979                         |  |                     |              |                              |                                      |                                |
| 97,950                                | 98,000              | 21,940       | 17,824                       | 22,628                               | 19,991                         |  |                     |              |                              |                                      |                                |

\* This column must also be used by a qualifying widow(er).





# ***Understanding Taxes:*** **Just a Point and Click Away!**

**Students can  
learn about  
taxes online @**

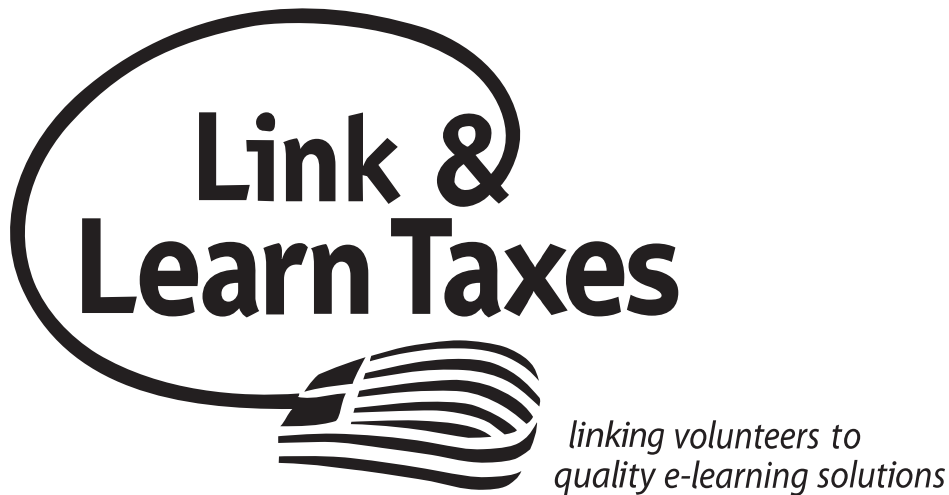


- <http://www.irs.gov/app/understandingTaxes/index.jsp>

**Learn about.....**

- The History of Taxes
- How to prepare the basic tax return

Instructions on how to prepare a tax return  
are also available in Spanish @  
[www.irs.gov/app/understandingTaxes/jsp/tools\\_using\\_hows.jsp](http://www.irs.gov/app/understandingTaxes/jsp/tools_using_hows.jsp).



## **E-learning for Volunteer Return Preparation**

**This VITA/TCE course is available on-line @**

**[www.irs.gov](http://www.irs.gov)**

Enter keyword: "volunteer training" or "link and learn"

The benefits.....

- Work at your own pace
- Access it anytime, anywhere-24/7...it's on the Internet
- Complete your volunteer certification online

Share your opinion.....

Check-out the course and send your comments to  
[partner@irs.gov](mailto:partner@irs.gov)